



GEORGIA  
DEPARTMENT  
*of* REVENUE

# ANNUAL AND STATISTICAL REPORT



Frank M. O'Connell  
State Revenue Commissioner

## Fiscal and Calendar Year 2022

FEBRUARY 2023



**Frank M. O'Connell**  
State Revenue Commissioner



**Georgia Department of Revenue**  
1800 Century Boulevard, NE | Atlanta, Georgia 30345

Dear Governor Brian P. Kemp and Members of the General Assembly,

I am pleased to present the Georgia Department of Revenue's (DOR or Department) annual and statistical report summarizing fiscal year (FY) and calendar year (CY) 2022.

During this period, the Department of Revenue staff, which consists of almost 900 team members, served hard working Georgians from our headquarters in Atlanta and 11 regional offices throughout the State. Our team remains committed to our mission to administer the tax laws of the State of Georgia fairly and efficiently to promote public confidence and compliance while providing excellent customer service. We recognize that the laws we administer impact every individual and business in Georgia.

This report includes information about the Department's operations and summarizes the revenue collection efforts executed on behalf of the State. Net collections for FY 2022 totaled \$33.1 billion, a 23% increase from the \$26.9 billion collected during FY 2021. This difference represents a positive change in the state's economy as Georgia's pro-business policies have allowed the state to prosper despite the COVID-19 pandemic and 40-year-high inflation.

The following annual and statistical report provides a detailed account of many of the Department's major accomplishments during 2022. As you will see, the Department has increased efficiencies and optimized performance while continuing to adapt to changes necessitated by the pandemic and changes in state law. These accomplishments are a testament to the Department's hardworking team members, who have remained focused on making DOR a solutions-oriented, customer-focused Department. Our employees have a passion for public service and their dedication shows.

This report is published in accordance with O.C.G.A. § 48-2-7. All figures within this publication are unaudited, unless otherwise indicated.

Respectfully submitted,

A handwritten signature in blue ink that reads "Frank M. O'Connell".

Frank M. O'Connell  
State Revenue Commissioner





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# Mission & Vision

Administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance while providing excellent customer service.

The Georgia Department of Revenue is committed to being the most efficient and accessible tax administrator in the country. In order to meet this commitment, the agency strives to:

- Provide excellent customer service
- Treat all taxpayers and license holders equitably by consistently administering and enforcing applicable laws and administrative rules
- Find innovative ways to improve processes using technology
- Continuously identify and address opportunities for improvement
- Maintain a highly motivated, well-trained workforce

## Foreword

The Georgia Department of Revenue (DOR or Department) collects taxes and applicable fees from individual taxpayers and taxpaying entities across the state. The Department oversees the application and enforcement of Georgia's tax laws. The DOR prides itself on treating all taxpayers fairly, equitably, and in a manner that honors their contribution to the operation of the State of Georgia. The Department strives to make compliance easy and more convenient by improving systems and service. Similarly, the DOR works to ensure that all taxpayers only pay their statutory share of taxes.

Utilizing the Department's Integrated Tax Solution (ITS), the Department processed nearly 5.5 million individual income tax returns and issued over 3.5 million refunds.

In addition to the collection of revenue, the Department performs a wide range of tasks including the regulation and enforcement of alcohol and tobacco statutes, taxation of interstate trucking, administration of motor vehicle license plates and titles, review of county property tax digests, implementation of the unclaimed property program, and development of tax forms, instructions, and procedures.

# Taxpayer Bill of Rights

The mission of the Department of Revenue (DOR) is to administer the tax laws of the State of Georgia fairly and efficiently in order to promote public confidence and compliance while providing excellent customer service. As a Georgia taxpayer, you have the right to expect DOR to honor its mission and to uphold your rights every time you interact with DOR. This includes fair and courteous treatment in all dealings with DOR, prompt and accurate responses to all questions and requests for tax assistance, and fair and timely hearings on disputes of any tax liability as provided by law. The following is a summary of your rights and DOR's responsibilities to you as a Georgia taxpayer.

## Rights of a Taxpayer

### Privacy

You have the right to privacy with regard to information you provide pertaining to returns, reports, or the affairs of your business, except under certain circumstances.

See O.C.G.A. § 48-2-15 and § 48-7-60.

### Assistance

You have the right to prompt and accurate responses from DOR to questions and requests for tax assistance.

### Explanation

You have the right to a clear explanation of:

- The basis of any audit activities performed;
- The basis of an assessment of additional taxes, interest and penalties, or the denial or decrease of any refund or credit claim;
- The basis of any DOR enforcement or collection activities;
- The procedure for protesting a Proposed Assessment or Refund Denial; and
- The procedure for appealing an Official Assessment and Demand for Payment, Refund Denial, or State Tax Execution.

### Dispute

You have the right to dispute an adverse decision of DOR as further detailed below.

### Representation

You have the right to representation by your authorized agent, whether an attorney, accountant, or other person with a properly completed Power of Attorney, in any hearing or conference with DOR. A Power of Attorney form can be found by entering "Power of Attorney" in the search box on DOR's website at <https://dor.georgia.gov>.

## Obligations of the Georgia Department of Revenue

The Department has the obligation to:

- Perform audits and conduct conferences with you at reasonable times and places;
- Furnish copies of DOR's audit documents that explain the basis for an assessment;
- Resolve tax controversies fairly and equitably at the administrative level whenever possible; and
- Estimate your tax liability and issue an assessment based on the best information available if you have failed to maintain suitable records to determine the amount of tax due or to support the accuracy of a return.

### Requesting a Tax Refund

You may file a claim for an income tax refund within three years after the latter of: the date the taxes were paid or the due date for filing the tax return, including any applicable extensions.

You may file a claim for a refund of taxes other than income tax within three years after the date the taxes were paid.

The claim must be in writing and include a summary statement of the grounds upon which you rely and identification of the transactions that form the basis of the refund being claimed. Forms to file a refund claim are available on the DOR website at <https://dor.georgia.gov/documents/forms>.

### Disputing a Notice of Proposed Assessment or Refund Denial

**To dispute a Proposed Assessment or Refund Denial**, you may protest with the Department within 30 days of the issued date printed on the notice. **To protest online**, log on to the Georgia Tax Center

website at <https://gtc.dor.ga.gov>.

**To protest by mail**, complete a Protest of Proposed Assessment or Refund Denial form (Form TSD-1) by entering a search for the form on the Department's website at <https://dor.georgia.gov>, downloading a copy, and following the instructions therein. DOR will notify you that the protest has either been granted or denied.

If DOR grants your protest of a Proposed Assessment, the assessment will be modified or withdrawn. If DOR grants your protest of a Refund Denial, the approved refund will be issued.

If DOR denies your protest of a Proposed Assessment, DOR will issue an Official Assessment and Demand for Payment and notify you of the assessment amount, subject to the right to appeal. You also have the right to appeal if DOR denies your protest of a Refund Denial.

### Disputing an Official Assessment, Refund Denial or State Tax Execution

**To dispute an Official Assessment**, you must appeal the Official Assessment either to the Georgia Tax Tribunal (GTT) or to the appropriate superior court within 30 days of the issued date of the Official Assessment and Demand for Payment Notice.

**To dispute the Denial of a Claim for Refund**, if DOR denies your claim for refund, you can appeal the denial either to GTT or to the appropriate superior court within: (i) two years from the date the refund claim was denied, or (ii) if later, 30 days after the issued date of DOR's notice of decision if you elected to protest the refund denial before appealing.

**To dispute the Issuance of a State Tax Execution**: Failure to either pay or appeal an Official Assessment within 30 days may result in the issuance of a State Tax

Execution. You can appeal the issuance of a State Tax Execution to GTT or in the appropriate superior court.

### **Georgia Tax Tribunal**

GTT hears and decides certain state tax disputes and is completely separate from DOR. Decisions of GTT (except small claims cases) may be appealed to the Superior Court of Fulton County.

GTT's Small Claims Division handles appeals where the amount of tax and penalties in controversy is less than either \$15,000 for income tax cases or \$50,000 for other tax types. Decisions in small claims cases are final and cannot be appealed.

To file an appeal with GTT, complete a Georgia Tax Tribunal Petition by entering a search and downloading the form from [www.gataxtribunal.ga.gov](http://www.gataxtribunal.ga.gov) and following the instructions.

### **Superior Court**

An appeal in superior court must satisfy certain legal procedural requirements and must be accompanied by either a surety bond in an amount equal to the amount in dispute or timely evidence of your owning equity in real estate in Georgia in an amount equal to or in excess of the amount in dispute. It is highly recommended that you retain legal counsel for an appeal to superior court.

### **Collection Procedures**

If you fail to either pay or appeal an Official Assessment within 30 days, DOR may issue a State Tax Execution and impose a 20% collection fee. The State Tax Execution may be recorded in county public records and will constitute a lien covering all property in which you have any interest.

After the issuance of the tax execution, DOR can use all lawful means to collect the amount due, including garnishment, levy, and sale of your property or rights to property. Any additional costs that arise

from such collection actions will be added to the amount due indicated on the State Tax Execution.

An appeal to GTT or superior court stays any enforcement or collection actions by DOR (except for actions taken due to the issuance of a Jeopardy Assessment), although the stay may be lifted for good cause by the GTT or superior court judge.

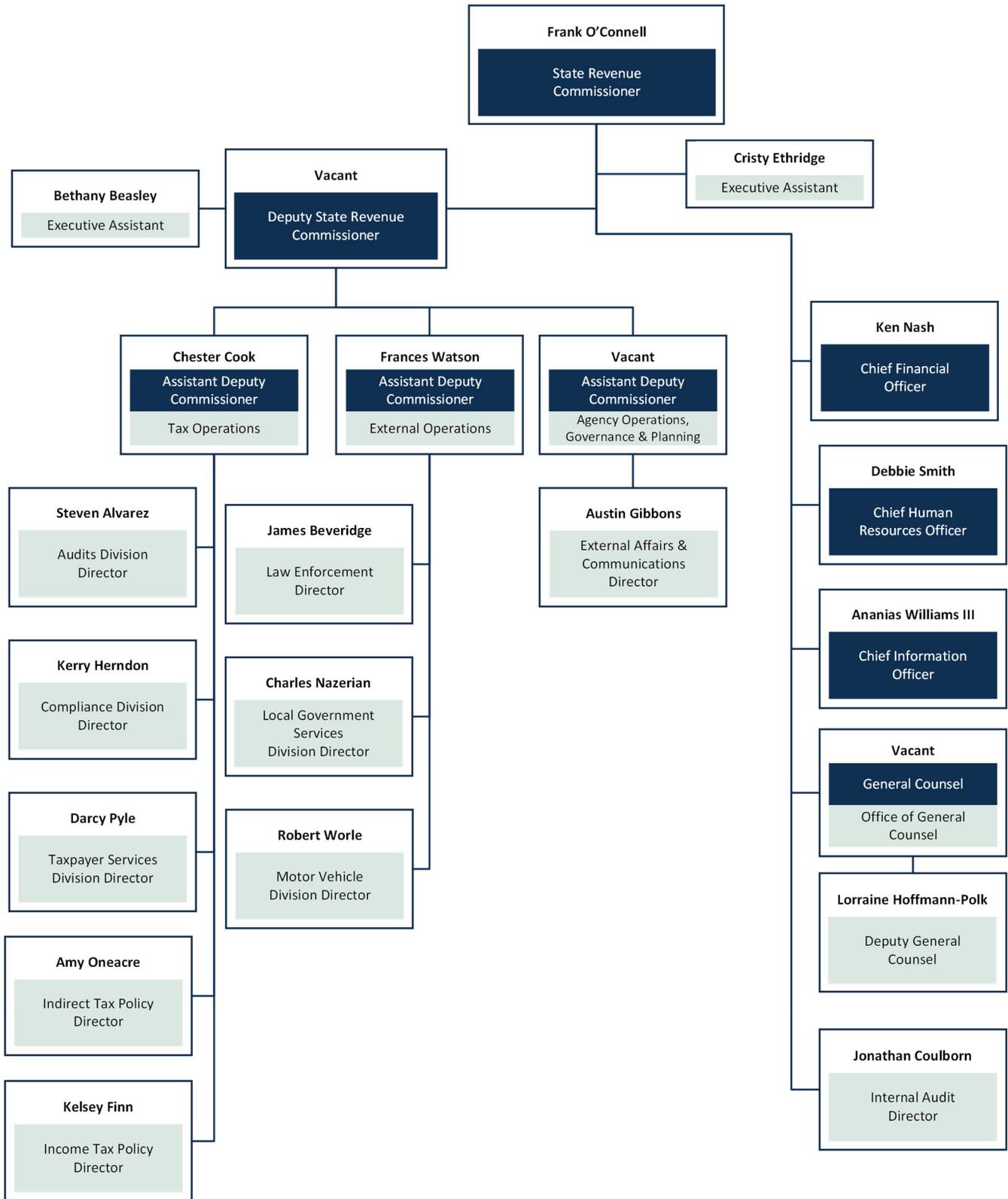
DOR is authorized to issue a Jeopardy Assessment against you for the immediate collection of any tax if there is evidence that you intend to leave Georgia, remove your property, conceal yourself or your property, discontinue your business without making adequate provisions for the payment of state taxes, or do anything which has the potential to prejudice or jeopardize DOR's ability to assess or collect state taxes that you owe. A Jeopardy Assessment may be appealed in the same manner as an Official Assessment; however, collection activities will continue unless you file a bond with DOR that adequately secures payment of the tax.

### **Taxpayer Resolution Unit**

The Taxpayer Resolution Unit ensures that your rights as a taxpayer are protected and that you receive timely and courteous service from DOR. If you have exhausted all administrative options to resolve an issue, the Taxpayer Resolution Unit can facilitate a timely and equitable resolution.

Please direct any suggestions or complaints concerning a particular tax-related issue to the Taxpayer Resolution Unit at [taxpayer.resolution@dor.ga.gov](mailto:taxpayer.resolution@dor.ga.gov).

# Organizational Chart



# Organization of the Department

The Department of Revenue is organized into 11 operational divisions described below. Many of the Agency's divisions focus directly on tax collection and distribution while others provide administrative support to their counterparts.



## Administration Division

The **Administration Division** houses the Commissioner's Office and all administrative functions. Each administrative support function operates as an independent office. The DOR administrative offices include - Finance, Human Resources, Internal Audit, External Affairs, Information Technology and the Office of the General Counsel.

The **Finance** team manages the financial resources of the Department. They own general accounting functions like ledger maintenance, deposits, reconciling, and mandated reporting of all revenue collection activity. Similarly, the Finance team also facilitates agency procurement, financial reporting and analysis, fleet management, real property management, and surplus property processing.

The **Internal Audit (IA)** team identifies and investigates potential threats facing the Department and

provides objective consultation and recommendations to agency leaders. IA focuses heavily on internal controls, process improvements, risk management, and governance. It also conducts follow-up efforts to ensure that impacted parties promptly implement appropriate changes.

## The Information Technology Division and Integrated Tax Solution

**Governance** unit report to the Chief Information Officer and performs key technical functions for the Agency. Their work includes supporting DOR's integrated tax system (ITS), the Driver Record Integrated Vehicle Enterprise System (DRIVES), network and server maintenance, information security, database administration, project management, quality management, document management/imaging, and end-user computing support.

## Tax Operations Divisions

The **Audits Division** verifies the accuracy of tax returns and refund claims filed within the state. Audits ensures that the state's collections and distribution activities are accurate and executed according to current law. This division conducts audits for individual income tax, sales and use tax, corporate income/net worth, flow-through entities, withholding, film and other tax credits, and miscellaneous excise taxes (e.g., motor fuel, International Fuel Tax Agreement (IFTA), International Registration Plan (IRP)).

The **Compliance Division** ensures that Georgia's taxpayers comply with Georgia's tax laws and works with delinquent taxpayers to become voluntarily compliant. This division provides assistance through the DOR headquarters and the 11 regional offices around the state. Each regional office monitors activity within its region and ensures that applicable sales and use tax is collected and remitted appropriately.

The **Taxpayer Services and Processing Division** processes payments, returns, refunds, and administers applicable tax credits. This division also houses the Taxpayer Resolution Unit and other support services including those provided directly to individuals, businesses, and tax professionals through the provision of call center services, educational seminars, and training programs. Additionally, the division maintains all tax forms and manages the tax software certification program.

The **Office of Tax Policy** develops and supports the implementation of direct and indirect tax policies and programs. Tax Policy is responsible for analyzing and implementing tax legislation, drafting and revising regulations and other external tax policy guidance, facilitating protest conferences, drafting conference rulings and letter rulings, and providing tax policy guidance to the State Revenue Commissioner and other Department Divisions.

## External Operations Divisions

The **Alcohol and Tobacco Division** regulates state-mandated licensing of Georgia's alcohol and tobacco industry. They enforce criminal codes related to the manufacture, transport, and distribution of alcohol and tobacco within the state. Similarly, this division audits alcohol and tobacco accounts to ensure accuracy and compliance. Finally, the Alcohol and Tobacco Division operates a call center to provide counsel and support to taxpayers.

The **Office of Special Investigations (OSI)** investigates motor vehicle title and registration fraud, State Motor Fuel enforcement to include IRP, IFTA, and CMV laws and regulations, internal affairs complaints, state tax crimes, and the physical security of the Department. The office also conducts internal affairs investigations.

The **Local Government Services Division** administers various laws and regulations that govern the collection of property tax. This division also manages the distribution of sales and use tax revenue to local taxing authorities and implements laws outlined in the Unclaimed Property Act. This division oversees Forestland Protection Act (FLPA) grants, E911 prepaid wireless fees, fireworks excise tax, and alternate ad valorem tax (AAVT).

The **Motor Vehicle Division** issues various official documents related to the ownership or operation of motor vehicles. This includes license plates, credentials for the International Registration Plan (IRP), certificates of title, and liens and security interest information for Georgia vehicles. The division also operates a call center to assist taxpayers and provides program support to 159 elected county tax commissioners.

# Regional Offices

## Albany

735 N Westover Blvd, Ste A  
Albany, GA 31707  
(229) 430-4241

## Athens

1047 Summit Grove Dr  
Building 100, Ste 101  
Watkinsville, GA 30677  
(706) 389-6977

## Atlanta

1800 Century Blvd, Ste 12000  
Atlanta, GA 30345  
(404) 417-6605

## Augusta

610 Ronald Reagan Dr  
Building G-1  
Evans, GA 30809  
(706) 650-6300

## Cartersville

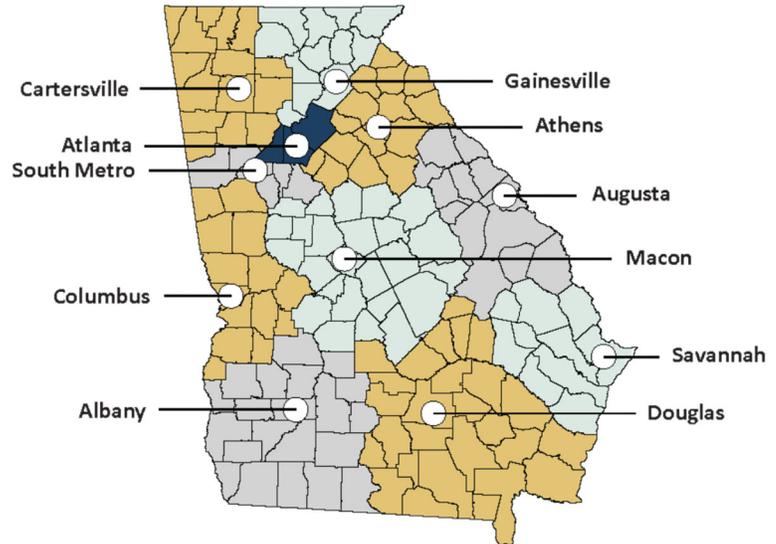
314 East Main Street, Ste 150  
Cartersville, GA 30120  
(770) 387-4060

## Columbus

1501 13th Street, Ste A  
Columbus, GA 31901  
(706) 649-7451

## Douglas

1214 North Peterson Ave, Ste 1  
Douglas, GA 31533  
(912) 389-4094



## Gainesville

528 A Broad Street SE  
Gainesville, GA 30501  
(770) 718-3700

## Macon

6055 Lakeside Commons Dr, Ste 220  
Macon, GA 31210  
(478) 471-3550

## Savannah

1000 Town Center Blvd  
Building 900, Ste A  
Pooler, GA 31322  
(912) 748-5199

## South Metro

4125 Welcome All Rd, Ste 914  
Atlanta, GA 30349  
(404) 724-7200



Motor Fuel Tax Suspension



ChatBot Service



State Employee Recognition Week



Georgia State Charitable Contributions Program Campaign



Clark's Christmas Kids Donations



The Governor recognized DOR at the Capitol



State Service Recognition

# 2022 Year in Review

## 1st Quarter

Working with the Governor and General Assembly, the Department of Revenue laid the groundwork for a **first-ever surplus tax refund to Georgia filers** who had a liability for Tax Year 2020. The Department collaborated with the state economist and the Office of Planning and Budget to determine a feasible amount for filers and worked with the General Assembly to address questions about who could receive the refund. The Department also kept the public apprised of updates related to the legislation, even during filing for Tax Year 2021.

The Department continued its longstanding collaboration with the Georgia Technology Authority to create a **ChatBot** for the DOR website. This ChatBot helps to improve customer service response time and free up agency personnel to address more complex matters.

Following a large increase in prices at the pump, the Department worked with the Governor and the General Assembly for the State's longest-lasting **suspension of the motor fuel tax**. The Department worked with industry groups to keep them informed on how to report untaxed gallons of motor fuel and provided the public with information on the front page of the website about the suspension. The Department would continue this work throughout the 10-month suspension which saved \$1.7 billion for taxpayers.

## 2nd Quarter

Following the Governor's signing of HB 1302, the Department made the **surplus tax refund** a reality for Georgia filers in a record six weeks' time. The Information Technology team ensured that filers who chose to receive their regular refunds via direct deposit could also receive the special \$250, \$375, or \$500 refund via direct deposit.

Employees were celebrated for their accomplishments over the past year during **State Employees Recognition Week**. The theme was an 'Exceptional You', highlighting ways employees have been exceptional throughout the week and continue to be.

## 3rd Quarter

The Department received **recognition from the Governor** at a photo event on the Capitol grounds. The Governor recognized the DOR personnel who answered constituent questions, set up a successful online system, and ensured that over 90% of eligible Georgians had already received their refund.

The Department is continuing to work with constituent groups, the General Assembly, the Governor's Office, and other state agencies to **implement legislation** that was passed and signed during the 2021-2022 Biennium. This includes inaugural income tax credits and exemptions for retired military, law enforcement, and foster care support organizations.

## 4th Quarter

The Department beat the **Georgia State Charitable Contributions Program 2021** fundraising goal of \$7,500 by \$1,000. This annual campaign connects employees to the issues and nonprofit organizations they care about.

Thanks to the generosity of those who donated to **Clark's Christmas Kids**, the Department was able to sponsor 25 children in the Georgia foster care system.

Former State Revenue Commissioner Robyn Crittenden received **recognition from Governor Brian Kemp** for her state service. Commissioner Crittenden's tenure at DOR was marked by a focus on customer service, brand alignment, operational efficiencies, and outreach initiatives.



# Tax Category Descriptions

## Alcohol Taxes

The licensed sale of alcoholic beverages commenced in Georgia during the mid-1930s following the nationwide repeal of Prohibition. Georgia is a “local option” state for the licensing and sale of alcoholic beverages. Any city or county that wants to provide for the licensing and sale of distilled spirits can do so legally only after an affirmative vote of its citizens. Upon approval of the voters, the licensing, sale, and manufacture of distilled spirits is permitted provided the manufacturer, wholesaler, or retailer complies with all local licensing requirements and obtains an alcohol beverage license from DOR. Georgia alcohol taxes are collected by the wholesaler at the time of delivery to the retailer. The wholesaler remits all taxes collected to the Department of Revenue. Georgia taxes alcoholic beverages as follows:

### Distilled Spirits:

Distilled spirits (less than 190 proof)

- Manufactured within Georgia are taxed at 50 cents (excise tax) per liter.
- Manufactured outside of Georgia are taxed at \$1 per liter.

Alcohol (190 proof or higher)

- Manufactured within Georgia is taxed at 70 cents per liter.
- Manufactured outside of Georgia is taxed at \$1.40 per liter.

Some localities collect a local tax, which can be up to 22 cents per liter.

### Malt Beverage:

The state tax is \$1.08 per standard case of 24 twelve-ounce containers (4.5 cents per can) plus a uniform local beer tax of \$1.20 per standard case (5 cents per can).

### Wine:

Table wines (14 percent or less alcohol by volume)

- Manufactured within Georgia are taxed at 11 cents per liter.
- Manufactured outside of Georgia are taxed at 40 cents per liter.

Dessert wines (more than 14 percent, but not more than 21 percent alcohol by volume)

- Manufactured within Georgia are taxed at 27 cents per liter.
- Manufactured outside the state are taxed at 67 cents per liter.

Wines that are fortified with distilled spirits, which results in an alcohol content of more than 21 percent alcohol by volume, are taxed as distilled spirits.

Some localities collect a local tax, which can be up to 22 cents per liter.

## Corporate Income Taxes

Georgia's current corporate income tax rate of 5.75 percent first became effective in 2019 for taxable years beginning on or after January 1, 2019. The tax was initiated in Georgia in 1929 with a rate of assessment equal to one-third of the federal rate. In 1931, the rate was changed to 4 percent.

## Individual Income Tax

Georgia's individual income tax is a graduated tax based upon an individual's federal adjusted gross income. Starting with taxable years beginning on or after January 1, 2019, Georgia's maximum individual income tax rate is 5.75 percent. The state initiated an individual income tax in 1929, assessed at one-third of the federal rate. The basic allowance relieved all but a small percentage of Georgia families from paying Georgia income tax. In 1937, the system was revised to essentially the graduated scale used by Georgia joint filers today. Additional refinements, including the creation of withholding tax and estimated tax as well as new graduated schedules for certain types of tax filers, have been incorporated over the years.



## Motor Fuel Tax

The state excise tax is the only statewide motor fuel tax. For calendar year 2022, the state excise tax rate was 0.291¢ per gallon for all fuel types (e.g., gasoline, Liquefied Petroleum Gas (LPG), and special fuels including Compressed Natural Gas (CNG)) except for diesel fuel, which was taxed at a rate of .0326¢ per gallon. Each year, by law, the Department of Revenue adjusts the rate according to the relative increase or decrease in the Consumer Price Index (CPI) as set by the U.S. Department of Labor and the relative increase or decrease in fuel economy as set by the U.S. Department of Energy. The adjustment for the change in the CPI will no longer be used after July 1, 2025. Aviation gasoline is subject to a 1¢ per gallon excise tax so long as the fuel is sold to a licensed aviation distributor.

Although there is no local motor fuel excise tax, local governments impose a prepaid local sales and use tax on motor fuels at a rate varying between 2 and 4.5 percent depending on the local sales taxes in effect in each jurisdiction. DOR calculates the average retail sales price used for determining the prepaid local tax; however, the average retail sales price used to calculate the prepaid local tax may not exceed \$3.00 per gallon.

## Motor Vehicle Tags and Titles

Georgia law first required motor vehicle registrations beginning in 1910. Certificates of title to motor vehicles were first required for 1963 model year vehicles. Motor vehicles are subject to annual registration fees ranging from \$12 to \$750 depending on the weight of the vehicle.

Motor vehicles titled prior to March 1, 2013 are subject to an annual ad valorem tax, for which the revenue is received primarily by local governments. Vehicles titled on or

after March 1, 2013 are subject to a one-time state and local title ad valorem tax (TAVT) at a rate of 7% of the Fair Market Value of the vehicle, which is due at the time of application for a certificate of title. Beginning January 1, 2020 and ending June 3, 2023, the rate was reduced to 6.6%. TAVT proceeds are divided between state and local governments.

## Property Tax

In the mid-1800s, Georgia passed an act allowing for the taxation of property. The ad valorem tax has remained in effect and constitutes the primary source of revenue for county governments, municipalities, and public school systems in Georgia. The state levy of annual ad valorem property tax was eliminated as of January 1, 2016.

## Sales and Use Tax

In April 1951, Georgia became the 30th state to implement a statewide sales and use tax. The rate was initially 3 percent but was increased to 4 percent in April 1989 where it remains today.

Local sales and use taxes are also imposed at rates varying between 2 and 5 percent depending on the local jurisdiction and which taxes are in place:

- Local Option Sales Tax (LOST)
- Educational Local Option Sales Tax (ELOST)
- Special Purpose Local Option Sales Tax (SPLOST)
- Homestead Local Option Sales Tax (HOST)
- Transportation Special Purpose Local Option Sales Tax (TSPLOST)
- Metropolitan Atlanta Rapid Transit Authority (MARTA) Tax
- Municipal Option Sales Tax (MOST)

## Tobacco Tax

State taxation of cigars and cigarettes began in 1923. The rate on cigarettes increased gradually to 12 cents per pack in 1971. Effective July 1, 2003, the excise tax on a pack of 20 cigarettes increased to the present rate of 37 cents.

In July 2003, the state began imposing an excise tax on loose and smokeless tobacco. This tax is based upon 10 percent of the wholesale cost price. Effective July 2003, the tax rate on “little cigars” (weighing not more than 3 pounds per thousand) increased from 2 mills to 2.5 mills each. The tax on all other cigars increased from 13 percent to 23 percent of the wholesale cost price.

## Vapor Products

As a result of SB 375 in 2020, excise taxes on vapor products and alternative nicotine products began to be collected in Georgia on January 1, 2021. The excise taxes on vapor products apply to a liquid or other substance that functions as part of a vapor product or is sold with a vapor product as one packaged item. The taxes are paid by the distributor or retail dealer upon the first transaction within the state. The tax rates for various vapor products are as follows:

- 5¢ per fluid milliliter - Consumable vapor products for use in a closed system.
- 7% of the wholesale cost - Consumable vapor products for use in an open system.
- 7% of the wholesale cost – Single use vapor device containing a consumable vapor product at the time of sale. A single use system is not designed to be refilled or reused.



## DOR by the Numbers

Net collections by the Georgia Department of Revenue (DOR) for Fiscal Year 2022 totaled

**\$33,091,185,664**

This represents an increase of **\$6,193,881,804**  
or **23.0%** increase compared to FY2021.

## REVENUE COLLECTIONS



Leading all categories in the itemization of net tax collections was **Individual Income Tax** with a total of **\$18,288,454,115**, which accounted for over 50% of net revenue collections.

This represents an increase of \$4,066,295,512 or 28.6% compared to FY 2021.

Tax Type	FY 2021	FY 2022	YOY
? Income Tax - Individual	\$ 14.2B	\$ 18.3B	▲ 28.60%
? Sales and Use Tax	\$ 6.9B	\$ 8.3B	▲ 19.70%
? Corporate Tax	\$ 1.8B	\$ 2.5B	▲ 43.40%
? Motor Fuel Taxes	\$ 1.8B	\$ 1.6B	▼ 10.10%
? Motor Vehicle - Tag, Title and Fees	\$ 1.2B	\$ 1.2B	▲ 6.50%
? Miscellaneous / Other Revenue & Fees	\$ 434.1M	\$ 489.1M	▲ 12.70%
? Tobacco Tax	\$ 242.9M	\$ 238.6M	▼ 1.80%
? Alcohol Beverages Tax	\$ 227.9M	\$ 228.6M	▲ 0.30%
? Hotel / Motel Fees	\$ 139.0M	\$ 189.2M	▲ 36.10%
Property Tax *	\$ 174K	\$ 378K	▲ 117.80%
<b>Total</b>	<b>\$ 26.9B</b>	<b>\$ 33.1B</b>	<b>▲ 23.00%</b>

\*Property taxes are collected at the local government level.

## CORPORATE INCOME TAX

**Tax Returns Received and Processed** (Thousands)



**Net Tax Collections** (Millions)



**88.6%**  
Received  
Electronically



**11.4%**  
Received  
By Mail

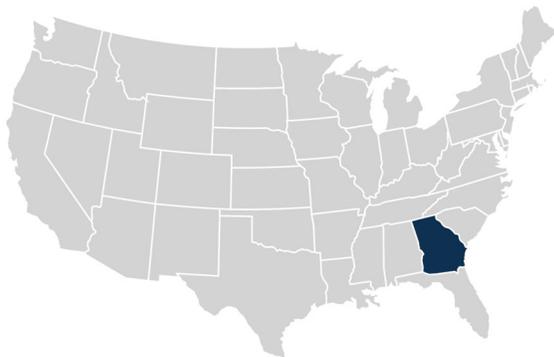
**▲ 65.5%**  
Over CY2021

**Tax Refunds Issued** (FY2022)

**18.9 thousand**

totaling \$371.1 million.

### Corporation Tax



**79.2%**

of the total number of Corporate Income Tax returns were from Georgia corporations.

Georgia's overall corporate net taxable income totaled

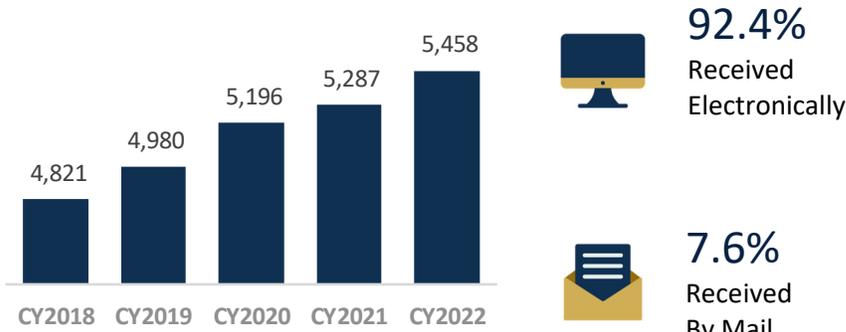
**nearly \$32 billion**

**20.8%**

of this total was reported by **out of state** corporations.

## INDIVIDUAL INCOME TAX

### Tax Returns Received and Processed (Thousands)



### Net Tax Collections (Millions)



### Per Capita Personal Income



Georgia

**\$55,786**



Southeast

**\$57,051**



United States

**\$64,143**

### Year Over Year Individual Income Tax Growth Trends

Number of Returns	Adjusted Gross Income	Taxable Net Income	Tax Liability*
▼ 0.96%	▲ 12.99%	▲ 17.25%	▲ 18.11%
CY2022 5.2M CY2021 5.2M	CY2022 \$337.9B CY2021 \$299.0B	CY2022 \$306.3B CY2021 \$261.2B	CY2022 \$16.8B CY2021 \$14.3B

\*Reflects 2021 tax year liabilities processed in CY2022.

**Tax Refunds Issued (FY2022)**

**3.5 million**

totaling over \$2.5 billion.

## SALES AND USE TAX

### Payments Received by the Department

Nearly \$16.7 billion

18.0%	Food & Grocery
8.7%	Home Furnishings
3.2%	Automotive
17.1%	Other Retail
9.9%	Wholesale
4.2%	Other Services
13.3%	General Merchandise
6.7%	Utilities
2.2%	Accommodations
12.2%	Miscellaneous Services
5.8%	Manufacturing
1.0%	Construction

### Net Collections

In FY2022, a total of

**\$16.5 billion**

in sales and use tax payments were received by DOR.

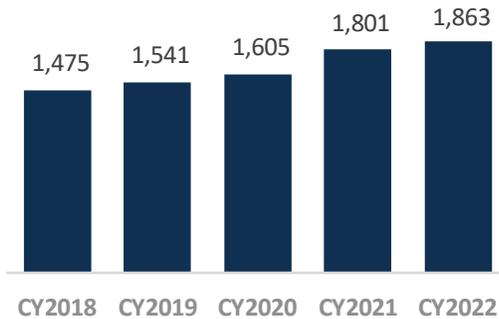


Over \$8.3 billion retained by state.



\$8.1 billion distributed to all local governments.

### Tax Returns Received and Processed (Thousands)



**99.96%**  
Received Electronically



**0.04%**  
Received By Mail

## LOCAL GOVERNMENT SERVICES

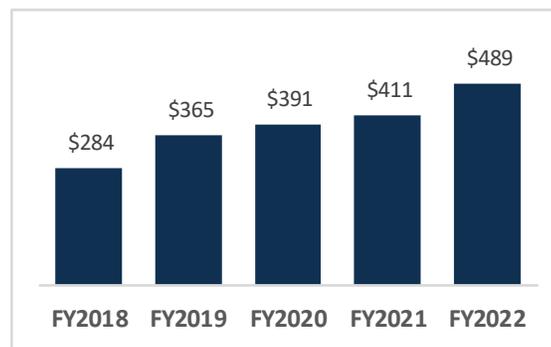
### Sales and Use Tax Distribution (Millions)



### Top Ranked Counties

- 1 Fulton County  
\$803.5 million
- 2 DeKalb County  
\$418.1 million
- 3 Gwinnett County  
\$416.9 million

### Net Property and Utility Digest Values (Billions)



### Top Ranked Counties

- 1 Fulton County  
\$77.4 billion
- 2 Cobb County  
\$39.3 billion
- 3 Gwinnett County  
\$37.2 billion

## MOTOR VEHICLES



**10.5 million**  
Registrations Issued



**2.5 million**  
Tags Issued

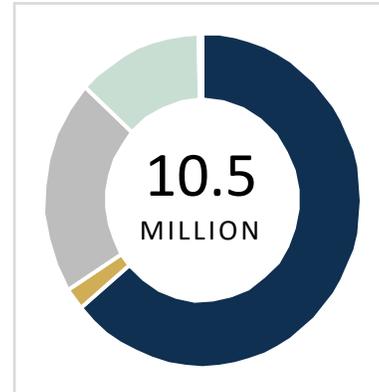


**2.8 million**  
Titles Issued



**998,738**  
Insurance Notices  
Mailed

### Registrations Issued by Category



- 63.8% Passenger Cars
- 20.9% Trucks
- 12.8% Trailers
- 2.1% Motorcycles
- 0.4% Bus
- 0.0% Other

### Top Registered Active Specialty Tag



University of Georgia  
**76,632**

### International Registration Plan

**61,884**  
vehicles registered under IRP  
were based in Georgia.

Over  
**\$66.4 million**  
in registration fees were  
collected from Georgia  
and 58 other jurisdictions.

## ALCOHOL AND TOBACCO

### Taxes, Fees, and Fines

**\$469.1 million**  
collected in revenue from  
selective excise taxes.



- 51% Tobacco
- 20% Beer
- 19% Liquor
- 10% Wine

**\$3.1 million**  
collected in revenue from  
business license fees.



- 68% Liquor Dealer
- 15% Cigarette & Cigar Dealer
- 8% Wine Dealer
- 9% Beer Dealer

Over  
**\$1.5 million**  
collected in delinquent  
taxes, fees, and fines.



More than  
**\$1.0 million**  
in delinquent taxes.



**\$98,000**  
in fees.



**\$418,000**  
in fines/penalties.

### Division Performance

**46**  
Agents

**8,609**  
Investigations

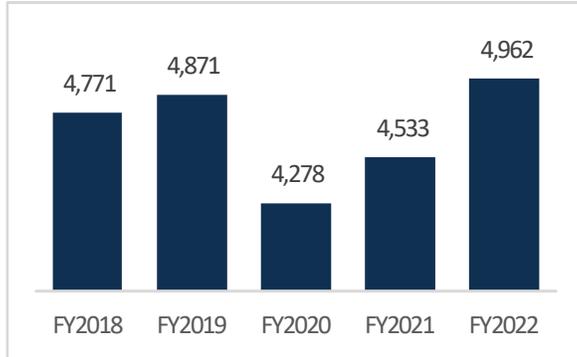
**237**  
Arrests

**12,530**  
Inspections

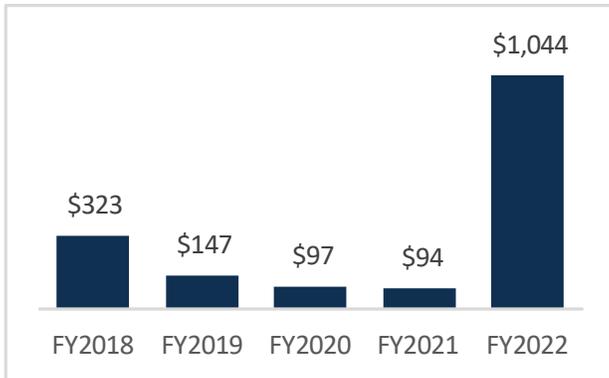
**1,304**  
Citations

## SPECIAL INVESTIGATIONS

### Tax Returns Reviewed (Millions)



### Fraudulent Refund Claims Blocked from Issuance (Millions)



### Fraud Cases

786

Investigated

89.6%

Auto Cases

10.4%

Tax Cases

### Salvage Inspections

20,054

Completed  
State-Wide

### Dyed Fuel Inspections

3,309

Conducted

32

Violations  
Issued

### IFTA Inspections

2,089

Conducted

2,066

Violations  
Issued

## TAX COMPLIANCE

### Regional Offices



118,157

Telephone Calls  
Seeking Assistance



5,351

Walk-in Taxpayers  
Seeking Assistance

### Audits

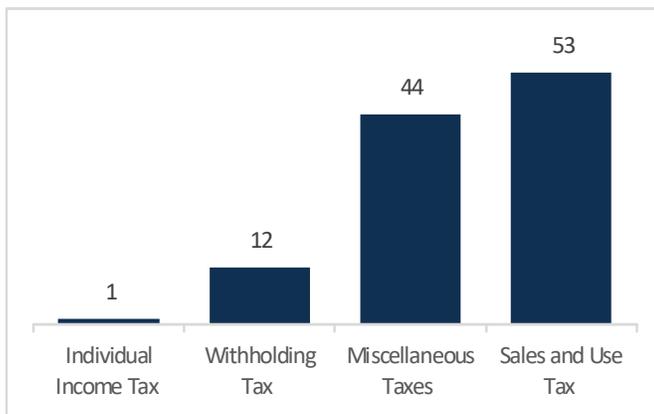
118,283

Completed

26%

found to be  
in compliance.

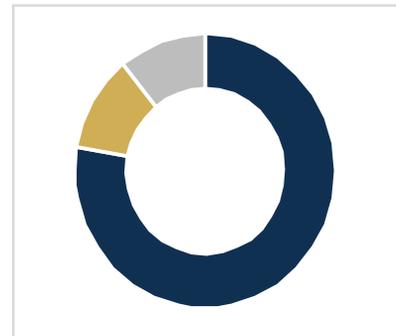
Average number of hours per audit:



Over

\$870.5 million

collected by auditors  
and revenue agents.



■ Revenue Agents  
\$677.4 million

\$4.0 million  
averaged per  
field agent

■ In-State Auditors  
\$98.9 million

\$1.6 million  
averaged per  
Auditor

■ Out-of-State Auditors  
\$94.3 million

\$2.4 million  
averaged per  
auditor

## TAXPAYER SERVICES AND PROCESSING

### Contact Center Performance



424,702

Calls Answered by Customer  
Service Representatives

### Taxpayer Workshops

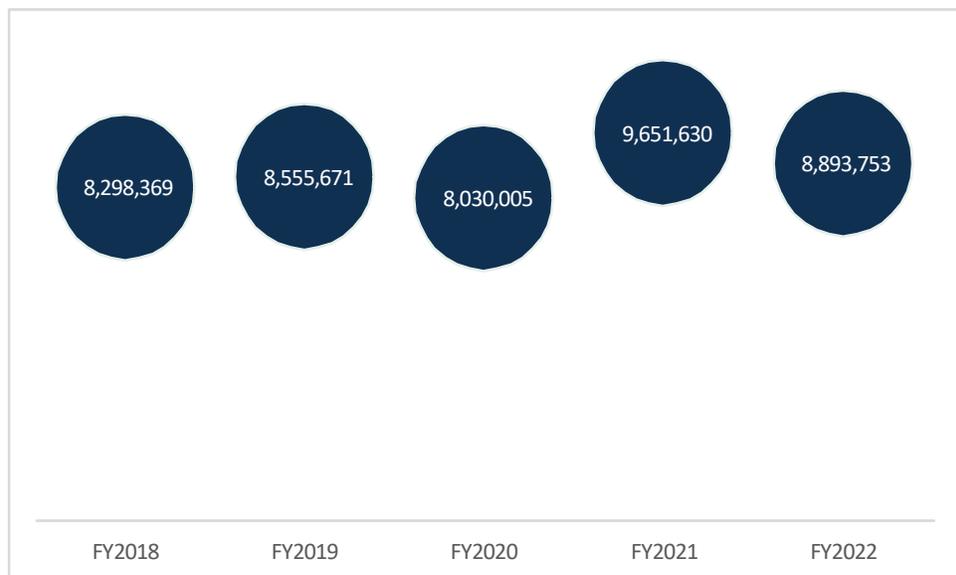
26

Provided

1,026

Attendees

**Tax Returns**  
Nearly 8.9 million  
Processed





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# Appendices

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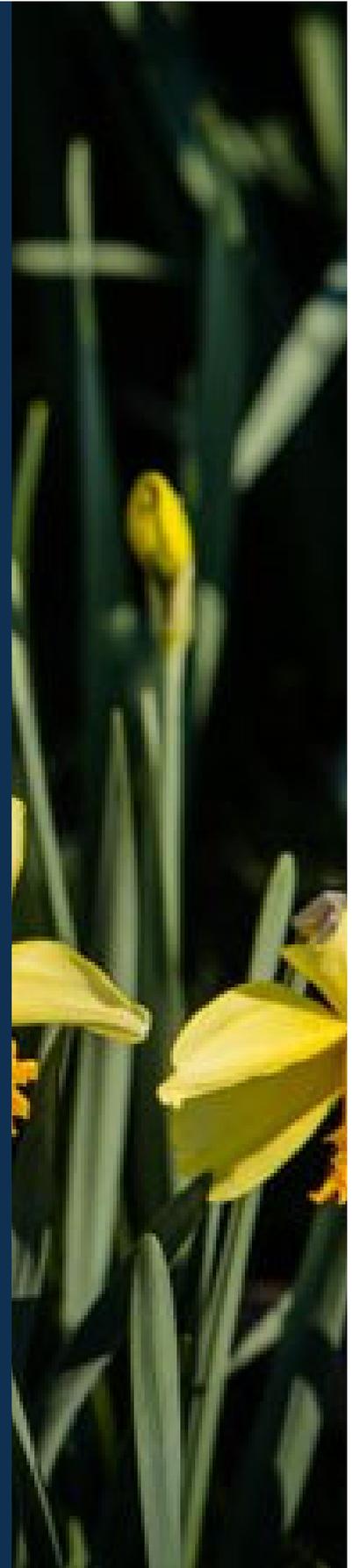
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## **Appendix K: Tax Credit Summaries**



# Appendix A: Revenue Collections



## Net Revenue Collections by Category (Thousands)

Tax Type	Revenue
Income Tax - Individual	\$ 18,288,454
Corporate Tax	\$ 2,509,683
Sales and Use Tax	\$ 8,320,361
Motor Fuel Taxes	\$ 1,602,054
Motor Vehicle - Tag, Title and Fees	\$ 1,224,837

Tax Type	Revenue
Tobacco Tax	\$ 238,574
Alcohol Beverages Tax	\$ 228,617
Property Tax	\$ 378
Hotel / Motel Fees	\$ 189,166
Miscellaneous / Other Revenue & Fees	\$ 489,061
<b>Net Tax Collections</b>	<b>\$ 33,091,186</b>

## Net Revenue Collections by Month (Thousands)

Month	FY2018	FY2019	FY2020	FY2021	FY2022
July	\$ 1,719,389	\$ 1,778,784	\$ 1,834,522	\$ 2,146,353	\$ 2,155,061
August	\$ 1,686,388	\$ 1,803,791	\$ 1,753,446	\$ 1,887,934	\$ 2,127,910
September	\$ 2,076,319	\$ 2,229,441	\$ 2,245,173	\$ 2,163,861	\$ 2,818,883
October	\$ 1,710,500	\$ 2,012,940	\$ 1,980,778	\$ 2,015,982	\$ 2,476,715
November	\$ 1,844,044	\$ 1,830,951	\$ 1,808,572	\$ 1,959,508	\$ 2,292,201
December	\$ 2,264,947	\$ 2,162,494	\$ 2,228,319	\$ 2,399,681	\$ 2,982,545
January	\$ 2,568,577	\$ 2,254,447	\$ 2,355,225	\$ 2,530,782	\$ 2,954,330
February	\$ 1,231,391	\$ 1,299,571	\$ 1,353,898	\$ 1,934,854	\$ 1,954,702
March	\$ 1,558,311	\$ 1,667,311	\$ 1,830,758	\$ 1,897,715	\$ 2,760,628
April	\$ 2,310,424	\$ 2,870,106	\$ 2,792,038	\$ 2,803,047	\$ 5,014,675
May	\$ 1,758,059	\$ 1,759,100	\$ 1,581,089	\$ 2,657,366	\$ 2,699,166
June	\$ 1,978,075	\$ 2,124,117	\$ 1,937,111	\$ 2,500,220	\$ 2,854,371
<b>Total</b>	<b>\$ 22,706,424</b>	<b>\$ 23,793,052</b>	<b>\$ 23,700,929</b>	<b>\$ 26,897,304</b>	<b>\$ 33,091,186</b>

## Fiscal Year 2022 Refunds by Month

Month	Individual		Corporate		Sales Taxes	
	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds	Refunds (Thousands)	Number of Refunds
July	\$ 91,337	67,345	\$ 21,583	1,347	\$ 2,967	472
August	\$ 92,589	59,527	\$ 36,618	1,741	\$ 10,718	471
September	\$ 78,124	46,416	\$ 26,281	3,455	\$ 3,808	223
October	\$ 196,479	102,330	\$ 47,946	3,644	\$ 10,472	355
November	\$ 76,489	29,101	\$ 53,331	1,159	\$ 6,000	193
December	\$ 44,741	22,753	\$ 20,131	856	\$ 5,331	268
January	\$ 53,086	24,979	\$ 38,577	740	\$ 2,277	155
February	\$ 312,689	705,810	\$ 40,044	976	\$ 9,244	236
March	\$ 327,652	805,143	\$ 19,021	1,331	\$ 3,743	515
April	\$ 1,015,999	1,257,424	\$ 19,869	1,690	\$ 4,062	203
May	\$ 140,561	215,920	\$ 15,155	988	\$ 3,059	285
June	\$ 110,496	115,299	\$ 32,550	983	\$ 7,782	385
<b>Grand Total</b>	<b>\$ 2,540,242</b>	<b>3,452,047</b>	<b>\$ 371,105</b>	<b>18,910</b>	<b>\$ 69,462</b>	<b>3,761</b>

## Revenue Collections Summary (Thousands)

Description	FY2018	FY2019	FY2020	FY2021	FY2022
<b>Corporate Tax</b>					
Corporate Net Worth Tax	\$ 41,745	\$ 49,742	\$ 52,600	\$ 57,859	\$ 57,151
Corporate Tax Assessments	\$ 2,299	\$ 4,350	\$ 6,534	\$ 7,439	\$ 24,349
Corporate Income Tax	\$ 1,197,094	\$ 1,369,703	\$ 1,453,230	\$ 1,864,856	\$ 2,736,143
Corporate Income Tax Refunds	\$ (260,813)	\$ (181,318)	\$ (309,196)	\$ (207,858)	\$ (336,387)
Business Occupation Tax	\$ 23,973	\$ 28,793	\$ 29,777	\$ 28,439	\$ 28,427
<b>Total Corporate Tax</b>	<b>\$ 1,004,298</b>	<b>\$ 1,271,270</b>	<b>\$ 1,232,945</b>	<b>\$ 1,750,735</b>	<b>\$ 2,509,683</b>
<b>Individual Tax</b>					
Individual Income Tax Returns	\$ 884,613	\$ 1,275,182	\$ 1,371,715	\$ 1,600,368	\$ 3,705,310
Individual Inc. Tax Assessments	\$ 207,250	\$ 285,531	\$ 293,969	\$ 342,987	\$ 418,712
Individual Estimated Payments	\$ 1,197,739	\$ 861,375	\$ 810,475	\$ 943,257	\$ 1,247,091
Individual Withholding	\$ 11,576,380	\$ 11,780,320	\$ 11,995,517	\$ 13,091,155	\$ 14,424,384
Non-Resident Composite Inc. Tax	\$ 310,710	\$ 387,402	\$ 328,215	\$ 495,098	\$ 737,804
Individual Income Tax Refunds	\$ (2,648,375)	\$ (2,502,435)	\$ (2,449,131)	\$ (2,361,932)	\$ (2,473,777)
Fiduciary	\$ 115,464	\$ 89,562	\$ 57,381	\$ 111,226	\$ 228,930
<b>Total Individual Tax</b>	<b>\$ 11,643,781</b>	<b>\$ 12,176,937</b>	<b>\$ 12,408,141</b>	<b>\$ 14,222,159</b>	<b>\$ 18,288,454</b>
<b>Sales &amp; Use Taxes</b>					
Sales and Use Taxes - Gross	\$ 11,545,262	\$ 12,416,156	\$ 12,447,478	\$ 14,166,161	\$ 16,483,809
Local Distributions	\$ (5,537,812)	\$ (6,097,100)	\$ (6,190,833)	\$ (7,115,684)	\$ (8,099,674)
Sales Tax Refunds/Adjustments	\$ (68,917)	\$ (66,772)	\$ (93,137)	\$ (102,182)	\$ (63,774)
<b>Total Sales &amp; Use Tax</b>	<b>\$ 5,938,533</b>	<b>\$ 6,252,284</b>	<b>\$ 6,163,509</b>	<b>\$ 6,948,296</b>	<b>\$ 8,320,361</b>
<b>Other Taxes</b>					
Estate Tax	\$ -	\$ 5	\$ -	\$ 5	\$ -
Property Tax	\$ 606	\$ 228	\$ 91	\$ 169	\$ 378
Prepaid Motor Fuel Tax	\$ 278	\$ 10	\$ 37	\$ 0	\$ 0
Motor Fuel Excise Tax	\$ 1,801,435	\$ 1,837,944	\$ 1,873,183	\$ 1,781,682	\$ 1,602,054
Malt Beverage Excise Tax	\$ 86,871	\$ 86,537	\$ 89,451	\$ 86,815	\$ 92,185
Liquor Excise Tax	\$ 67,297	\$ 69,902	\$ 73,754	\$ 92,643	\$ 89,006
Wine Excise Tax	\$ 41,528	\$ 42,330	\$ 44,433	\$ 48,415	\$ 47,427
Tobacco Taxes	\$ 224,910	\$ 223,363	\$ 225,531	\$ 242,897	\$ 238,574
Motor Vehicle - Tag, Title, Fees	\$ 1,325,832	\$ 1,265,174	\$ 1,052,235	\$ 1,150,467	\$ 1,224,837
<b>Total Other Taxes</b>	<b>\$ 3,548,757</b>	<b>\$ 3,525,493</b>	<b>\$ 3,358,715</b>	<b>\$ 3,403,092</b>	<b>\$ 3,294,460</b>
<b>Business License Fees</b>					
Liquor Licenses	\$ 3,958	\$ 4,022	\$ 3,979	\$ 4,219	\$ 4,559
Liquor Pre-License Inves. Fees	\$ 145	\$ 158	\$ 145	\$ 145	\$ 158
Tobacco License Fees	\$ 166	\$ 184	\$ 167	\$ 311	\$ 322
<b>Total Business License Fees</b>	<b>\$ 4,269</b>	<b>\$ 4,364</b>	<b>\$ 4,291</b>	<b>\$ 4,674</b>	<b>\$ 5,039</b>

Description	FY2018	FY2019	FY2020	FY2021	FY2022
<b>Earnings - General Government</b>					
Real Estate Transfer Tax	\$ -	\$ -	\$ 0	\$ 0	\$ 1
Out-of-State Contractors	\$ 4	\$ 7	\$ (0)	\$ 4	\$ 3
Unclaimed Property Collections	\$ 177,637	\$ 145,170	\$ 143,893	\$ 168,121	\$ 161,911
Public Service Commission Fees	\$ 956	\$ 1,047	\$ 1,032	\$ 1,052	\$ 1,057
<b>Total Earnings General Gov't</b>	<b>\$ 178,597</b>	<b>\$ 146,224</b>	<b>\$ 144,925</b>	<b>\$ 169,177</b>	<b>\$ 162,971</b>
<b>Other Fees</b>					
Fines & Assessments - Tobacco	\$ 151	\$ 195	\$ 169	\$ 167	\$ 138
Fines & Assessments - Alcohol	\$ 342	\$ 440	\$ 298	\$ 364	\$ 405
Fireworks Excise Tax	\$ 1,464	\$ 1,313	\$ 1,633	\$ 2,722	\$ 3,145
<del>Motor Vehicle Licenses / Permits</del>	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest - Individual	\$ 94,460	\$ 121,081	\$ 114,689	\$ 109,879	\$ 133,925
Penalties & Interest - Sales & Use	\$ 43,386	\$ 38,835	\$ 36,344	\$ 37,311	\$ 36,887
Penalties & Interest - Corporate	\$ 12,661	\$ 13,447	\$ 14,720	\$ 13,567	\$ 23,022
Penalties & Interest - Motor Fuel	\$ 293	\$ 286	\$ 396	\$ 345	\$ 454
Penalties & Interest - Alcohol	\$ 50	\$ 73	\$ 75	\$ 193	\$ 458
Penalties & Interest - Cigarette	\$ 305	\$ 224	\$ 131	\$ 122	\$ 257
State Hotel / Motel Fees	\$ 174,454	\$ 179,984	\$ 152,391	\$ 138,963	\$ 189,166
For Hire Ground Transportation Fees	\$ -	\$ -	\$ -	\$ 15,928	\$ 23,597
Unallocated Tax	\$ 6,123	\$ 959	\$ 7,210	\$ 10,325	\$ 19,705
Other - ST Distribution Admin Fee	\$ 54,498	\$ 59,643	\$ 60,348	\$ 69,286	\$ 79,059
<b>Total Other Fees</b>	<b>\$ 388,189</b>	<b>\$ 416,480</b>	<b>\$ 388,404</b>	<b>\$ 399,172</b>	<b>\$ 510,217</b>
<b>Total Taxes</b>					
Corporate Tax	\$ 1,004,298	\$ 1,271,270	\$ 1,232,945	\$ 1,750,735	\$ 2,509,683
Individual Tax	\$ 11,643,781	\$ 12,176,937	\$ 12,408,141	\$ 14,222,159	\$ 18,288,454
Sales & Use Tax	\$ 5,938,533	\$ 6,252,284	\$ 6,163,509	\$ 6,948,296	\$ 8,320,361
Other Taxes	\$ 3,548,757	\$ 3,525,493	\$ 3,358,715	\$ 3,403,092	\$ 3,294,460
<b>Total Taxes</b>	<b>\$ 22,135,369</b>	<b>\$ 23,225,984</b>	<b>\$ 23,163,310</b>	<b>\$ 26,324,281</b>	<b>\$ 32,412,958</b>
<b>Total Funds and Other Fees</b>					
Business License Fees	\$ 4,269	\$ 4,364	\$ 4,291	\$ 4,674	\$ 5,039
Earnings - General Government	\$ 178,597	\$ 146,224	\$ 144,925	\$ 169,177	\$ 162,971
Other Fees	\$ 388,189	\$ 416,480	\$ 388,404	\$ 399,172	\$ 510,217
<b>Total Funds and Other Fees</b>	<b>\$ 571,055</b>	<b>\$ 567,068</b>	<b>\$ 537,619</b>	<b>\$ 573,023</b>	<b>\$ 678,227</b>
<b>Total Revenue Collections</b>	<b>\$ 22,706,424</b>	<b>\$ 23,793,052</b>	<b>\$ 23,700,929</b>	<b>\$ 26,897,304</b>	<b>\$ 33,091,186</b>

Source: Finance Department, Georgia Department of Revenue - Monthly Press Release of Net Revenue Collections

# Appendix B: Corporate Income Tax



## Net Corporate Tax Collections and Returns

	CY2018	CY2019	CY2020	CY2021	CY2022
Corporate Tax Returns (Thousands)	305	359	344	337	338
Corporate Tax Net Collections (Millions)	\$ 1,091	\$ 1,328	\$ 1,351	\$ 1,997	\$ 3,305

**Note:** Figures represent returns processed in a particular year and do not relate to tax periods.

## CY2021 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
<b>Georgia Corporation Income Tax Returns</b>				
\$0 or Less	229,774	93.79%		
\$1 - \$5,000	4,003	1.63%	\$ 7,070,087	0.10%
\$5,000 - \$10,000	1,566	0.64%	\$ 11,634,261	0.16%
\$10,000 - \$25,000	2,566	1.05%	\$ 41,901,432	0.59%
\$25,000 - \$50,000	1,926	0.79%	\$ 69,174,426	0.98%
\$50,000 - \$100,000	1,545	0.63%	\$ 110,123,808	1.55%
\$100,000 - \$250,000	1,477	0.60%	\$ 232,940,302	3.29%
\$250,000 - \$500,000	767	0.31%	\$ 271,167,832	3.83%
\$500,000 - \$1,000,000	505	0.21%	\$ 351,285,332	4.96%
Over \$1,000,000	863	0.35%	\$ 5,988,301,663	84.54%
<b>Total</b>	<b>244,992</b>	<b>100.00%</b>	<b>\$ 7,083,599,143</b>	<b>100.00%</b>
<b>Out of State Corporation Income Tax Returns</b>				
\$0 or Less	48,914	76.32%		
\$1 - \$5,000	3,044	4.75%	\$ 5,064,453	0.02%
\$5,000 - \$10,000	1,102	1.72%	\$ 8,044,420	0.04%
\$10,000 - \$25,000	1,702	2.66%	\$ 28,267,132	0.14%
\$25,000 - \$50,000	1,510	2.36%	\$ 54,313,966	0.27%
\$50,000 - \$100,000	1,493	2.33%	\$ 107,689,997	0.53%
\$100,000 - \$250,000	1,951	3.04%	\$ 314,430,189	1.54%
\$250,000 - \$500,000	1,315	2.05%	\$ 468,543,851	2.29%
\$500,000 - \$1,000,000	1,018	1.59%	\$ 720,892,522	3.53%
Over \$1,000,000	2,043	3.19%	\$ 18,734,171,794	91.65%
<b>Total</b>	<b>64,092</b>	<b>100.00%</b>	<b>\$ 20,441,418,324</b>	<b>100.00%</b>
<b>Total Corporation Income Tax Returns</b>				
\$0 or Less	278,688	90.17%		
\$1 - \$5,000	7,047	2.28%	\$ 12,134,540	0.04%
\$5,000 - \$10,000	2,668	0.86%	\$ 19,678,681	0.07%
\$10,000 - \$25,000	4,268	1.38%	\$ 70,168,564	0.25%
\$25,000 - \$50,000	3,436	1.11%	\$ 123,488,392	0.45%
\$50,000 - \$100,000	3,038	0.98%	\$ 217,813,805	0.79%
\$100,000 - \$250,000	3,428	1.11%	\$ 547,370,491	1.99%
\$250,000 - \$500,000	2,082	0.67%	\$ 739,711,683	2.69%
\$500,000 - \$1,000,000	1,523	0.49%	\$ 1,072,177,854	3.90%
Over \$1,000,000	2,906	0.94%	\$ 24,722,473,457	89.82%
<b>Total</b>	<b>309,084</b>	<b>100.00%</b>	<b>\$ 27,525,017,467</b>	<b>100.00%</b>

## CY2022 Corporation Income Tax Returns by Taxable Income Class

Taxable Income Class	Number of Returns	Percent of Returns	Georgia Net Taxable Income <sup>(i)</sup>	Percent of Net Taxable Income
<b>Georgia Corporation Income Tax Returns</b>				
\$0 or Less	233,268	94.04%		
\$1 - \$5,000	3,653	1.47%	\$ 6,475,029	0.09%
\$5,000 - \$10,000	1,446	0.58%	\$ 10,597,664	0.15%
\$10,000 - \$25,000	2,496	1.01%	\$ 41,026,087	0.56%
\$25,000 - \$50,000	1,895	0.76%	\$ 67,850,354	0.93%
\$50,000 - \$100,000	1,545	0.62%	\$ 110,637,173	1.52%
\$100,000 - \$250,000	1,530	0.62%	\$ 241,385,421	3.31%
\$250,000 - \$500,000	797	0.32%	\$ 284,322,745	3.90%
\$500,000 - \$1,000,000	560	0.23%	\$ 392,870,532	5.39%
Over \$1,000,000	864	0.35%	\$ 6,131,268,806	84.15%
<b>Total</b>	<b>248,054</b>	<b>100.00%</b>	<b>\$ 7,286,433,811</b>	<b>100.00%</b>
<b>Out of State Corporation Income Tax Returns</b>				
\$0 or Less	49,844	76.52%		
\$1 - \$5,000	2,980	4.57%	\$ 5,027,118	0.02%
\$5,000 - \$10,000	1,100	1.69%	\$ 8,081,424	0.03%
\$10,000 - \$25,000	1,729	2.65%	\$ 28,373,417	0.12%
\$25,000 - \$50,000	1,482	2.28%	\$ 53,625,596	0.22%
\$50,000 - \$100,000	1,577	2.42%	\$ 114,008,338	0.47%
\$100,000 - \$250,000	1,932	2.97%	\$ 313,697,396	1.29%
\$250,000 - \$500,000	1,270	1.95%	\$ 455,388,166	1.87%
\$500,000 - \$1,000,000	1,040	1.60%	\$ 735,859,198	3.02%
Over \$1,000,000	2,187	3.36%	\$ 22,622,803,128	92.96%
<b>Total</b>	<b>65,141</b>	<b>100.00%</b>	<b>\$ 24,336,863,781</b>	<b>100.00%</b>
<b>Total Corporation Income Tax Returns</b>				
\$0 or Less	283,112	90.39%		
\$1 - \$5,000	6,633	2.12%	\$ 11,502,147	0.04%
\$5,000 - \$10,000	2,546	0.81%	\$ 18,679,088	0.06%
\$10,000 - \$25,000	4,225	1.35%	\$ 69,399,504	0.22%
\$25,000 - \$50,000	3,377	1.08%	\$ 121,475,950	0.38%
\$50,000 - \$100,000	3,122	1.00%	\$ 224,645,511	0.71%
\$100,000 - \$250,000	3,462	1.11%	\$ 555,082,817	1.76%
\$250,000 - \$500,000	2,067	0.66%	\$ 739,710,911	2.34%
\$500,000 - \$1,000,000	1,600	0.51%	\$ 1,128,729,730	3.57%
Over \$1,000,000	3,051	0.97%	\$ 28,754,071,934	90.93%
<b>Total</b>	<b>313,195</b>	<b>100.00%</b>	<b>\$ 31,623,297,592</b>	<b>100.00%</b>

Note: <sup>(i)</sup> Report does not include income passed through to the shareholders.

# Appendix C: Individual Income Tax



## Net Individual Income Tax Collections and Returns

	CY2018		CY2019		CY2020		CY2021		CY2022	
Number of Individual Returns Processed (Thousands)	4,821		4,980		5,196		5,287		5,458	
Net Individual Income Tax Collections (Millions)	\$	11,876	\$	12,147	\$	13,020	\$	15,189	\$	18,947

**Note:** Figures represent returns processed in a particular year and do not relate to tax periods.

## Growth Trend of Individual Income Tax (Thousands)

	CY2017	CY2018	CY2019	CY2020	CY2021
Number of Returns	4,714	4,824	5,043	5,232	5,181
Adjusted Gross Income <sup>(i)</sup>	\$ 244,142,908	\$ 255,711,513	\$ 270,352,200	\$ 299,011,183	\$ 337,856,227
Taxable Net Income	\$ 196,221,635	\$ 216,456,139	\$ 231,797,552	\$ 261,227,626	\$ 306,281,555
Tax Liability	\$ 10,991,393	\$ 12,207,474	\$ 12,607,899	\$ 14,261,566	\$ 16,844,259

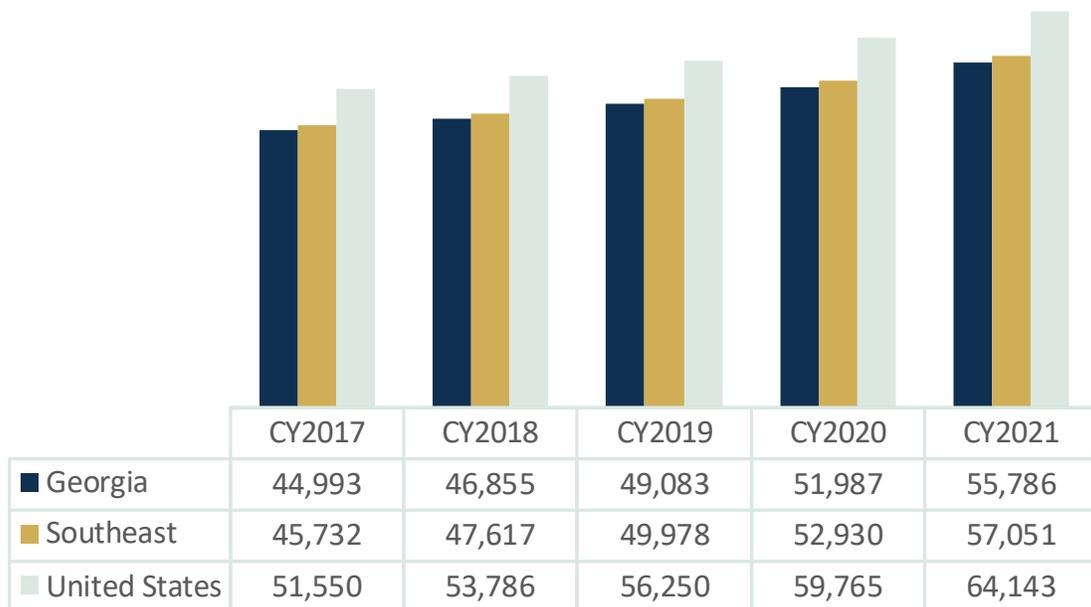
### Annual Numerical Increase/Decrease

Number of Returns	244	110	219	189	(50)
Adjusted Gross Income <sup>(i)</sup>	\$ 30,079,814	\$ 11,568,605	\$ 14,640,687	\$ 28,658,983	\$ 38,845,044
Taxable Net Income	\$ 27,106,945	\$ 20,234,504	\$ 15,341,414	\$ 29,430,074	\$ 45,053,928
Tax Liability	\$ 1,583,260	\$ 1,216,080	\$ 400,425	\$ 1,653,667	\$ 2,582,693

### Annual Percentage Increase/Decrease

Number of Returns	5.46%	2.33%	4.54%	3.74%	-0.96%
Adjusted Gross Income <sup>(i)</sup>	14.05%	4.74%	5.73%	10.60%	12.99%
Taxable Net Income	16.03%	10.31%	7.09%	12.70%	17.25%
Tax Liability	16.83%	11.06%	3.28%	13.12%	18.11%

**Note:** (i) Georgia Adjusted Gross Income from returns filed by full-year residents only. Figures represent tax liabilities processed for Tax Year 2021 in CY2022.



**Note:** All data revised for 2017-2021; data obtained using the "Interactive Data" link://apps.bea.gov/itable/.

## Comparative Trends in Georgia's Individual Income and State Income Tax Receipts

	CY2017	CY2018	CY2019	CY2020	CY2021
<b>Total Individual Personal Income</b>					
Amount (Millions)	\$ 460,403	\$ 488,964	\$ 512,138	\$ 554,567	\$ 602,464
Change from Prior Year (%)	5.92%	6.20%	4.74%	8.28%	8.64%
<b>Individual Income Tax Receipts</b>					
Net Amount (Millions)	\$ 11,297	\$ 11,876	\$ 12,147	\$ 13,020	\$ 15,189
Change from Prior Year (%)	6.79%	5.13%	2.28%	7.19%	16.66%
<b>Income Elasticity Ratio <sup>(i)</sup></b>					
Income Elasticity Ratio	1.15	0.83	0.48	0.87	1.93

**Notes:** <sup>(i)</sup> Ratio of the percentage change in tax receipts to the percentage change in personal income. Measures the sensitivity of individual income tax revenue to changes in total individual personal income. A ratio of 1.0 would indicate an identical rate of change for income and tax yield.

## Calendar Year 2022 Electronic Filing versus Paper Returns (Thousands)

Filing Type	Individual Income Tax	Withholding Tax	Corporate Tax	Sales and Use Tax	Total Returns
E-filing	5,042	1,553	300	1,862	8,756
Paper returns	416	10	39	1	466
<b>Total</b>	<b>5,458</b>	<b>1,563</b>	<b>338</b>	<b>1,863</b>	<b>9,222</b>

**Note:** Individual Income Tax includes amended returns. Figures represent returns processed in particular year and do not relate to tax periods.

## Summary of Tax Returns Processed (Thousands)

	CY2018	CY2019	CY2020	CY2021	CY2022
Individual Income Tax	4,765	4,906	5,122	5,218	5,394
Individual Amended Tax	56	74	74	70	64
Withholding	1,391	1,333	1,411	1,728	1,563
Corporate Tax	305	359	344	337	338
Sales and Use Tax	1,475	1,541	1,605	1,801	1,863
<b>Total of all Tax Types</b>	<b>7,992</b>	<b>8,213</b>	<b>8,556</b>	<b>9,154</b>	<b>9,222</b>

## Calendar Year 2022 Individual Income Tax by Income Class

Georgia AGI	Number of Returns	Percent of Total Returns	Net Taxable Income	Percent of Net Taxable Income	Average Net Taxable Income (Dollars)	Total Tax Liability	Returns with no Net Taxable Income	Average Tax Liability (Dollars)
Over Million	20,360	0.4%	\$ 64,238,224,022	21.0%	\$ 3,155,119	\$ 3,689,234,883	67	\$ 181,200
Over 500,000	37,947	0.7%	\$ 23,684,214,697	7.7%	\$ 624,139	\$ 1,353,332,660	83	\$ 35,664
Over 100,000	714,856	13.8%	\$ 112,131,138,185	36.6%	\$ 156,858	\$ 6,289,346,006	924	\$ 8,798
Over 50,000	876,846	16.9%	\$ 48,756,898,472	15.9%	\$ 55,605	\$ 2,624,411,170	3,384	\$ 2,993
Over 30,000	787,719	15.2%	\$ 21,492,511,708	7.0%	\$ 27,284	\$ 1,081,543,324	9,344	\$ 1,373
Over 25,000	259,687	5.0%	\$ 4,317,344,485	1.4%	\$ 16,625	\$ 198,294,256	4,241	\$ 764
Over 20,000	272,016	5.2%	\$ 3,248,944,063	1.1%	\$ 11,944	\$ 137,088,232	7,246	\$ 504
Over 15,000	307,539	5.9%	\$ 2,259,804,227	0.7%	\$ 7,348	\$ 83,184,267	23,560	\$ 270
Over 14,000	69,745	1.3%	\$ 327,370,518	0.1%	\$ 4,694	\$ 10,227,915	10,352	\$ 147
Over 13,000	65,903	1.3%	\$ 281,293,730	0.1%	\$ 4,268	\$ 8,244,681	10,901	\$ 125
Over 12,000	67,632	1.3%	\$ 245,256,246	0.1%	\$ 3,626	\$ 6,467,365	14,262	\$ 96
Over 11,000	73,935	1.4%	\$ 207,691,942	0.1%	\$ 2,809	\$ 4,832,718	14,428	\$ 65
Over 10,000	73,007	1.4%	\$ 142,488,586	0.0%	\$ 1,952	\$ 2,920,407	16,832	\$ 40
Over 9,000	65,301	1.3%	\$ 95,783,076	0.0%	\$ 1,467	\$ 1,667,581	20,626	\$ 26
Over 8,000	62,085	1.2%	\$ 50,094,911	0.0%	\$ 807	\$ 715,538	19,500	\$ 12
Over 7,000	59,981	1.2%	\$ 10,728,956	0.0%	\$ 179	\$ 114,296	31,639	\$ 2
Over 6,000	57,901	1.1%	\$ 331,408	0.0%	\$ 6	\$ 5,460	57,569	\$ 0
Over 5,000	56,985	1.1%	\$ 146,676	0.0%	\$ 3	\$ 2,181	56,813	\$ 0
Over 4,000	55,663	1.1%	\$ 59,847	0.0%	\$ 1	\$ 898	55,608	\$ 0
Over 3,000	53,999	1.0%	\$ 20,629	0.0%	\$ 0	\$ 252	53,968	\$ 0
Over 2,000	52,686	1.0%	\$ 1,110	0.0%	\$ 0	\$ 14	52,676	\$ 0
Over 1,000	48,544	0.9%	\$ -	0.0%	\$ -	\$ -	48,541	\$ -
Under 1,000	473,086	9.1%	\$ -	0.0%	\$ -	\$ -	473,066	\$ -
NonRes/Partial	567,841	11.0%	\$ 24,791,207,173	8.1%	\$ 43,659	\$ 1,352,624,857	139,140	\$ 2,382
<b>Totals</b>	<b>5,181,264</b>	<b>100.0%</b>	<b>\$ 306,281,554,667</b>	<b>100.0%</b>	<b>\$ 59,113</b>	<b>\$ 16,844,258,961</b>	<b>1,124,770</b>	<b>\$ 3,251</b>

Note: Net Taxable Income and Returns Filed Data principally for Tax Year 2021 processed in CY2022.

# Appendix D: Sales and Use Tax



**Comparison of Sales Tax Collected and Distributed to Local Government (Millions) by Fiscal Year**

	FY2018	FY2019	FY2020	FY2021	FY2022
Net State Collection	\$ 5,939	\$ 6,252	\$ 6,164	\$ 6,948	\$ 8,320
Change from Prior Year (%)	3.65%	5.27%	-1.42%	12.73%	19.75%
Local Distributions	\$ 5,538	\$ 6,097	\$ 6,191	\$ 7,116	\$ 8,100
Change from Prior Year (%)	10.87%	10.09%	1.54%	14.94%	13.83%
Total Sales Tax	\$ 11,477	\$ 12,349	\$ 12,354	\$ 14,064	\$ 16,420
Change from Prior Year (%)	7.01%	7.60%	0.04%	13.84%	16.75%

## Net Sales and Use Tax Collections by Month (Thousands)

Month	FY2018	FY2019	FY2020	FY2021	FY2022
July	\$ 508,751	\$ 523,812	\$ 534,852	\$ 585,991	\$ 687,047
August	\$ 463,910	\$ 518,189	\$ 535,581	\$ 593,646	\$ 663,086
September	\$ 480,485	\$ 514,125	\$ 508,857	\$ 319,212	\$ 653,831
October	\$ 479,807	\$ 525,118	\$ 522,896	\$ 574,888	\$ 654,918
November	\$ 465,879	\$ 488,716	\$ 522,331	\$ 515,776	\$ 670,299
December	\$ 495,845	\$ 526,102	\$ 526,262	\$ 574,525	\$ 694,774
January	\$ 587,406	\$ 599,022	\$ 626,743	\$ 690,510	\$ 790,665
February	\$ 459,466	\$ 478,194	\$ 469,413	\$ 545,859	\$ 615,511
March	\$ 450,983	\$ 468,461	\$ 457,034	\$ 532,661	\$ 636,225
April	\$ 544,098	\$ 574,575	\$ 492,142	\$ 712,637	\$ 804,412
May	\$ 494,648	\$ 508,309	\$ 449,935	\$ 657,688	\$ 727,063
June	\$ 507,255	\$ 527,661	\$ 517,464	\$ 644,902	\$ 722,530
<b>Total</b>	<b>\$ 5,938,533</b>	<b>\$ 6,252,284</b>	<b>\$ 6,163,509</b>	<b>\$ 6,948,296</b>	<b>\$ 8,320,361</b>

## Sales and Use Tax Revenues by Business Group (Thousands)

	FY2018	FY2019	FY2020	FY2021	FY2022
Accommodations	\$ 330,594	\$ 362,879	\$ 294,899	\$ 230,779	\$ 374,826
Automotive	\$ 351,633	\$ 390,483	\$ 388,207	\$ 471,186	\$ 541,494
Construction	\$ 109,774	\$ 117,558	\$ 131,255	\$ 132,017	\$ 160,685
Food & Grocery	\$ 2,284,531	\$ 2,458,712	\$ 2,455,059	\$ 2,620,012	\$ 3,019,481
General Merchandise	\$ 1,751,836	\$ 1,841,736	\$ 1,797,385	\$ 2,065,966	\$ 2,223,953
Home Furnishings	\$ 912,600	\$ 1,083,077	\$ 1,049,458	\$ 1,267,736	\$ 1,452,329
Manufacturing	\$ 651,822	\$ 715,381	\$ 720,625	\$ 783,019	\$ 966,762
Miscellaneous Services	\$ 1,375,966	\$ 1,397,338	\$ 1,427,985	\$ 1,649,182	\$ 2,051,117
Other Retail	\$ 1,568,420	\$ 1,657,806	\$ 1,833,769	\$ 2,538,193	\$ 2,875,152
Other Services	\$ 199,204	\$ 204,080	\$ 233,948	\$ 337,709	\$ 320,600
Utilities	\$ 974,212	\$ 1,052,377	\$ 1,034,791	\$ 1,029,990	\$ 1,128,827
Wholesale	\$ 1,037,537	\$ 1,178,789	\$ 1,172,802	\$ 1,255,777	\$ 1,667,326
<b>Grand Total</b>	<b>\$ 11,548,129</b>	<b>\$ 12,460,216</b>	<b>\$ 12,540,183</b>	<b>\$ 14,381,566</b>	<b>\$ 16,782,554</b>

# Appendix E:

## Local Government Services



### Taxable Values and Tax Rates, State of Georgia for General Property and Public Utilities (Thousands)

	FY2018	FY2019	FY2020	FY2021	FY2022
<b>General Property (Net of Exemptions)</b>					
Personal Property	\$ 29,693,164	\$ 33,282,015	\$ 31,601,604	\$ 31,632,066	\$ 26,406,630
Real Property	\$ 239,625,094	\$ 314,961,622	\$ 341,382,186	\$ 359,933,409	\$ 441,423,350
<b>Total</b>	<b>\$ 269,318,258</b>	<b>\$ 348,243,637</b>	<b>\$ 372,983,790</b>	<b>\$ 391,565,475</b>	<b>\$ 467,829,980</b>
<b>Net Taxable Values</b>					
Public Utilities	\$ 14,976,658	\$ 16,712,334	\$ 18,153,021	\$ 19,832,342	\$ 21,496,072
<b>Grand Total</b>	<b>\$ 284,294,916</b>	<b>\$ 364,955,971</b>	<b>\$ 391,136,811</b>	<b>\$ 411,397,817</b>	<b>\$ 489,326,052</b>

## Economic Indicators by County

County	2021 County Local Sales Tax Distribution		2021 Net Property and Utility Digest	
		Rank	Thousands	Rank
Appling	\$ 12,575,300	81	\$ 1,116,973	58
Atkinson	\$ 2,291,329	136	\$ 149,184	146
Bacon	\$ 4,360,500	117	\$ 253,921	129
Baker	\$ 1,001,727	153	\$ 130,305	149
Baldwin	\$ 26,461,998	48	\$ 1,049,304	60
Banks	\$ 12,276,665	82	\$ 594,321	85
Barrow	\$ 50,412,521	32	\$ 2,776,489	32
Bartow	\$ 80,064,040	21	\$ 4,607,966	20
Ben Hill	\$ 7,788,942	96	\$ 352,080	109
Berrien	\$ 5,369,923	106	\$ 329,291	116
Bibb	\$ 112,409,754	13	\$ 4,048,366	23
Bleckley	\$ 4,574,917	113	\$ 263,031	126
Brantley	\$ 4,938,077	109	\$ 295,481	118
Brooks	\$ 3,951,115	119	\$ 436,374	103
Bryan	\$ 27,506,099	46	\$ 1,611,852	44
Bulloch	\$ 43,704,743	34	\$ 2,143,814	36
Burke	\$ 13,767,150	78	\$ 6,386,809	12
Butts	\$ 16,971,545	64	\$ 715,178	75
Calhoun	\$ 1,537,977	150	\$ 120,010	150
Camden	\$ 31,680,250	42	\$ 1,551,005	45
Candler	\$ 5,062,032	107	\$ 262,790	127
Carroll	\$ 73,551,048	23	\$ 3,352,493	25
Catoosa	\$ 41,697,294	35	\$ 1,785,582	41
Charlton	\$ 3,857,061	121	\$ 286,860	120
Chatham	\$ 287,504,324	5	\$ 15,019,920	5
Chattahoochee	\$ 3,384,530	124	\$ 54,547	159
Chattooga	\$ 9,051,995	90	\$ 419,563	106
Cherokee	\$ 113,129,201	12	\$ 13,309,650	7
Clarke	\$ 89,473,281	19	\$ 4,426,716	21
Clay	\$ 856,673	154	\$ 101,916	154
Clayton	\$ 171,863,138	6	\$ 8,826,827	9
Clinch	\$ 2,273,313	138	\$ 243,153	131
Cobb	\$ 375,204,126	4	\$ 39,326,976	2
Coffee	\$ 21,868,075	50	\$ 841,560	71
Colquitt	\$ 21,144,359	54	\$ 1,008,757	61
Columbia	\$ 93,481,568	18	\$ 5,618,577	13
Cook	\$ 9,174,352	88	\$ 352,032	110
Coweta	\$ 99,755,302	15	\$ 6,543,402	11
Crawford	\$ 2,417,766	135	\$ 263,616	125
Crisp	\$ 14,853,822	69	\$ 564,811	89

## Economic Indicators by County

County	2021 County Local Sales Tax Distribution		2021 Net Property and Utility Digest	
		Rank	Thousands	Rank
Dade	\$ 8,824,160	91	\$ 443,852	101
Dawson	\$ 35,117,538	39	\$ 1,503,236	49
Decatur	\$ 16,822,454	65	\$ 924,044	68
Dekalb	\$ 418,054,613	2	\$ 35,281,524	4
Dodge	\$ 7,249,276	99	\$ 405,835	107
Dooly	\$ 4,430,869	116	\$ 285,564	121
Dougherty	\$ 54,992,273	30	\$ 1,920,274	38
Douglas	\$ 95,338,581	17	\$ 5,138,377	19
Early	\$ 4,441,608	115	\$ 454,030	100
Echols	\$ 580,080	158	\$ 111,498	152
Effingham	\$ 36,188,524	37	\$ 2,139,249	37
Elbert	\$ 7,915,461	95	\$ 561,561	90
Emanuel	\$ 10,115,282	86	\$ 510,947	95
Evans	\$ 4,940,795	108	\$ 220,147	135
Fannin	\$ 26,806,316	47	\$ 1,690,311	42
Fayette	\$ 96,049,874	16	\$ 5,571,551	14
Floyd	\$ 56,232,845	27	\$ 3,007,587	28
Forsyth	\$ 159,538,970	7	\$ 13,583,842	6
Franklin	\$ 14,298,766	71	\$ 695,235	78
Fulton	\$ 803,475,466	1	\$ 77,367,151	1
Gilmer	\$ 21,203,232	52	\$ 1,656,516	43
Glascocock	\$ 721,085	155	\$ 87,032	156
Glynn	\$ 59,233,565	26	\$ 5,338,371	17
Gordon	\$ 35,487,198	38	\$ 1,846,782	39
Grady	\$ 9,687,013	87	\$ 531,217	92
Greene	\$ 20,067,275	57	\$ 2,221,022	34
Gwinnett	\$ 416,909,186	3	\$ 37,173,368	3
Habersham	\$ 25,024,237	49	\$ 1,198,479	57
Hall	\$ 141,195,316	9	\$ 8,858,084	8
Hancock	\$ 1,953,194	143	\$ 350,611	111
Haralson	\$ 14,112,857	75	\$ 778,813	73
Harris	\$ 11,292,939	84	\$ 1,375,953	54
Hart	\$ 14,286,975	72	\$ 988,862	62
Heard	\$ 14,252,539	73	\$ 518,822	93
Henry	\$ 155,133,031	8	\$ 8,249,959	10
Houston	\$ 100,103,910	14	\$ 4,262,647	22
Irwin	\$ 2,440,058	134	\$ 221,525	134
Jackson	\$ 55,174,175	29	\$ 3,211,030	26
Jasper	\$ 4,518,477	114	\$ 492,052	96
Jeff Davis	\$ 7,028,736	101	\$ 348,997	112

## Economic Indicators by County

County	2021 County Local Sales Tax Distribution		2021 Net Property and Utility Digest	
		Rank	Thousands	Rank
Jefferson	\$ 6,995,904	102	\$ 442,558	102
Jenkins	\$ 2,633,048	132	\$ 233,612	132
Johnson	\$ 1,724,905	148	\$ 148,293	147
Jones	\$ 8,155,108	93	\$ 665,909	81
Lamar	\$ 7,653,211	97	\$ 542,407	91
Lanier	\$ 2,092,150	140	\$ 169,793	145
Laurens	\$ 31,250,169	43	\$ 1,332,582	56
Lee	\$ 14,217,940	74	\$ 1,090,992	59
Liberty	\$ 34,999,334	40	\$ 1,346,192	55
Lincoln	\$ 2,670,361	131	\$ 293,148	119
Long	\$ 3,044,464	129	\$ 321,418	117
Lowndes	\$ 82,078,097	20	\$ 3,005,444	29
Lumpkin	\$ 14,991,693	68	\$ 924,792	67
Macon	\$ 4,644,293	112	\$ 334,502	115
Madison	\$ 9,112,035	89	\$ 814,689	72
Marion	\$ 1,823,155	145	\$ 186,965	140
McDuffie	\$ 11,867,446	83	\$ 592,227	86
McIntosh	\$ 4,825,830	111	\$ 478,751	98
Meriwether	\$ 6,925,583	103	\$ 568,209	88
Miller	\$ 1,877,273	144	\$ 179,478	142
Mitchell	\$ 7,996,199	94	\$ 605,661	84
Monroe	\$ 17,429,039	62	\$ 1,509,207	48
Montgomery	\$ 2,574,669	133	\$ 183,828	141
Morgan	\$ 17,362,810	63	\$ 909,008	69
Murray	\$ 18,156,812	60	\$ 959,367	63
Muscogee	\$ 131,184,989	11	\$ 5,456,278	15
Newton	\$ 55,940,335	28	\$ 3,471,715	24
Oconee	\$ 27,747,313	45	\$ 2,286,679	33
Oglethorpe	\$ 3,153,602	127	\$ 435,474	104
Paulding	\$ 78,295,830	22	\$ 5,221,190	18
Peach	\$ 19,265,883	59	\$ 696,470	77
Pickens	\$ 21,489,805	51	\$ 1,512,863	47
Pierce	\$ 7,217,970	100	\$ 470,799	99
Pike	\$ 6,499,603	104	\$ 511,834	94
Polk	\$ 20,445,492	55	\$ 943,607	65
Pulaski	\$ 3,621,387	123	\$ 227,532	133
Putnam	\$ 13,864,434	77	\$ 1,443,896	52
Quitman	\$ 690,491	156	\$ 73,126	157
Rabun	\$ 15,373,228	67	\$ 1,794,264	40
Randolph	\$ 2,282,758	137	\$ 187,282	139

## Economic Indicators by County

County	2021 County Local Sales Tax Distribution		2021 Net Property and Utility Digest	
		Rank	Thousands	Rank
Richmond	\$ 138,971,930	10	\$ 5,413,550	16
Rockdale	\$ 64,333,827	24	\$ 2,931,774	30
Schley	\$ 1,341,238	151	\$ 109,427	153
Screven	\$ 4,845,589	110	\$ 401,479	108
Seminole	\$ 3,362,455	125	\$ 257,021	128
Spalding	\$ 37,648,170	36	\$ 1,494,439	50
Stephens	\$ 13,625,597	79	\$ 581,820	87
Stewart	\$ 1,793,799	146	\$ 178,095	143
Sumter	\$ 14,420,184	70	\$ 683,519	79
Talbot	\$ 1,980,830	141	\$ 219,174	136
Taliaferro	\$ 491,059	159	\$ 62,303	158
Tattnall	\$ 7,626,332	98	\$ 430,723	105
Taylor	\$ 3,060,533	128	\$ 243,258	130
Telfair	\$ 3,892,867	120	\$ 269,653	124
Terrell	\$ 3,211,208	126	\$ 279,212	122
Thomas	\$ 28,434,116	44	\$ 1,475,098	51
Tift	\$ 32,834,715	41	\$ 952,853	64
Toombs	\$ 17,869,788	61	\$ 705,360	76
Towns	\$ 8,542,991	92	\$ 866,327	70
Treutlen	\$ 1,667,612	149	\$ 116,797	151
Troup	\$ 44,195,957	33	\$ 2,202,221	35
Turner	\$ 2,968,475	130	\$ 206,317	137
Twiggs	\$ 2,105,386	139	\$ 273,288	123
Union	\$ 19,597,834	58	\$ 1,530,814	46
Upson	\$ 12,741,186	80	\$ 654,070	82
Walker	\$ 21,144,606	53	\$ 1,387,078	53
Walton	\$ 53,191,634	31	\$ 3,173,248	27
Ware	\$ 16,645,942	66	\$ 757,502	74
Warren	\$ 1,979,757	142	\$ 172,140	144
Washington	\$ 10,173,112	85	\$ 638,815	83
Wayne	\$ 14,073,338	76	\$ 668,867	80
Webster	\$ 653,137	157	\$ 94,766	155
Wheeler	\$ 1,300,871	152	\$ 137,393	148
White	\$ 20,250,123	56	\$ 931,681	66
Whitfield	\$ 63,520,941	25	\$ 2,835,808	31
Wilcox	\$ 1,767,067	147	\$ 189,475	138
Wilkes	\$ 4,062,082	118	\$ 347,005	113
Wilkinson	\$ 3,852,777	122	\$ 344,892	114
Worth	\$ 5,905,049	105	\$ 485,555	97
<b>Total</b>	<b>\$ 6,288,745,341</b>		<b>\$ 440,342,317</b>	

# Appendix F: Motor Vehicles



## Top 10 Active Registrations for Georgia Specialty License Plates

	FY2018	FY2019	FY2020	FY2021	FY2022
 <p>University of Georgia</p>	61,567	57,424	60,517	63,472	76,632
 <p>Wildlife</p>	54,221	52,781	52,745	54,273	58,321
 <p>Bobwhite Quail</p>	41,874	41,905	43,555	46,122	52,222
 <p>Educators</p>	17,893	16,188	15,690	15,503	15,852
 <p>Wildlife Trout</p>	13,324	11,989	11,983	13,098	15,400
 <p>Atlanta Falcons</p>	13,211	12,305	12,750	12,954	13,071
 <p>Georgia Institute of Technology</p>	11,356	11,046	11,962	12,023	12,690
 <p>Marine Habitat</p>	5,001	7,297	7,592	9,722	12,655
 <p>Back the Badge</p>	3,320	5,963	6,472	9,210	11,414
 <p>Appalachian Trail Conservancy of Georgia</p>	6,471	7,460	7,656	9,484	10,760

Note: The data presented is for specialty plates legislated under Georgia Code 40-2-86 only.

## Motor Vehicle Registrations

	FY2018	FY2019	FY2020	FY2021	FY2022
Registrations Issued	9,740,847	10,453,617	9,921,284	10,352,085	10,458,845
Tags Issued	2,128,434	2,177,471	2,414,786	2,382,497	2,497,871
Titles Issued	2,839,254	2,699,466	2,784,722	3,065,302	2,811,248
Insurance Notifications	1,292,096	1,585,189	1,183,234	988,959	998,738

## Number of Motor Vehicle Registrations Issued by Major Category

	FY2018	FY2019	FY2020	FY2021	FY2022
Passenger Cars	6,279,580	6,821,356	6,394,217	6,648,810	6,676,772
Motorcycles	203,639	212,342	203,890	213,096	217,217
Trucks	1,977,924	2,128,194	2,048,320	2,141,213	2,184,870
Trailers	1,243,511	1,254,604	1,238,445	1,311,884	1,342,348
Bus	35,965	37,067	36,375	37,049	37,607
Other	228	54	37	33	31
<b>Total</b>	<b>9,740,847</b>	<b>10,453,617</b>	<b>9,921,284</b>	<b>10,352,085</b>	<b>10,458,845</b>

## International Registration Plan (IRP) Registrations and Collections

	FY2018	FY2019	FY2020	FY2021	FY2022
<b>Registrations</b>					
Total Number of Georgia Based IRP Vehicles	53,910	54,844	53,948	58,015	61,884
<b>Collections</b>					
Registration Fees Collected in Georgia that Remained in Georgia	\$ 18,424,756	\$ 18,433,625	\$ 20,465,897	\$ 22,948,560	\$ 24,507,369
Registration Fees Collected by 58 Other IRP Jurisdictions Remitted to Georgia	\$ 53,089,333	\$ 57,207,136	\$ 54,631,829	\$ 61,613,485	\$ 66,429,505
<b>Total IRP Collection for Georgia</b>	<b>\$ 71,514,088</b>	<b>\$ 75,640,761</b>	<b>\$ 75,097,726</b>	<b>\$ 84,562,045</b>	<b>\$ 90,936,874</b>

# Appendix G: Alcohol and Tobacco



## Tax and Fee Collections by Alcohol and Tobacco Division (Thousands)

	FY2018		FY2019		FY2020		FY2021		FY2022	
Delinquent Tax Collections <sup>(i)</sup>	\$	1,334	\$	1,438	\$	1,195	\$	1,187	\$	1,006
Fee Collections <sup>(i)</sup>	\$	174	\$	65	\$	90	\$	84	\$	98
Executive Orders/ Admin Penalties/Fines	\$	527	\$	582	\$	458	\$	457	\$	418
<b>Total Collections and Fines Paid</b>	<b>\$</b>	<b>2,035</b>	<b>\$</b>	<b>2,085</b>	<b>\$</b>	<b>1,743</b>	<b>\$</b>	<b>1,728</b>	<b>\$</b>	<b>1,522</b>

Notes: <sup>(i)</sup>Tax Collections and Fee Collections are from ATD Enforcement Only for period of July 1, 2019 – June 30, 2020 (FY2020)

### Revenue from Selective Excise Taxes (Thousands)

	FY2018	FY2019	FY2020	FY2021	FY2022
Beer	\$ 86,431	\$ 86,947	\$ 89,540	\$ 92,700	\$ 92,122
Tobacco	\$ 225,339	\$ 224,339	\$ 225,081	\$ 243,359	\$ 240,000
Liquor	\$ 67,341	\$ 69,966	\$ 73,855	\$ 87,012	\$ 89,475
Wine	\$ 41,567	\$ 42,412	\$ 44,442	\$ 48,419	\$ 47,480
<b>Selective Excise Total</b>	<b>\$ 420,678</b>	<b>\$ 336,717</b>	<b>\$ 432,918</b>	<b>\$ 471,490</b>	<b>\$ 469,077</b>

### Revenue from Business License Fees (Thousands)

	FY2018	FY2019	FY2020	FY2021	FY2022
Beer Dealers	\$ 188	\$ 201	\$ 203	\$ 221	\$ 228
Cigar and Cigarette Dealers	\$ 249	\$ 258	\$ 365	\$ 512	\$ 478
Liquor Dealers	\$ 1,724	\$ 1,842	\$ 1,859	\$ 1,905	\$ 2,102
Wine Dealers	\$ 253	\$ 251	\$ 261	\$ 281	\$ 287
<b>Business Licenses Total</b>	<b>\$ 2,414</b>	<b>\$ 2,552</b>	<b>\$ 2,688</b>	<b>\$ 2,919</b>	<b>\$ 3,095</b>

### Alcohol and Tobacco Division Performance Figures

	FY2018	FY2019	FY2020	FY2021	FY2022
Number of Alcohol Agents	39	38	32	35	46
Alcohol Inspections	6,677	6,565	5,122	5,883	6,308
Alcohol Investigations/Liquor License Investigations	729	216	201	267	260
Alcohol Citations	930	935	446	655	583
Underage Alcohol Investigations	3,272	3,826	3,150	3,923	3,980
Underage Alcohol Citations	196	286	174	417	387
Tobacco Inspections	5,787	5,237	4,278	5,370	6,220
Tobacco Investigations	31	20	17	47	33
Tobacco Citations	426	455	286	410	334
Underage Tobacco Investigations	3,897	4,713	3,159	3,108	4,336
Executive Orders	1,075	1,182	719	874	708
Felony Arrests	15	7	3	1	-
Misdemeanor Arrests	179	276	182	314	237

# Appendix H: Special Investigations



## Office of Special Investigations Performance Figures

	FY2018	FY2019	FY2020	FY2021	FY2022
Dyed Fuel Inspections	4,916	3,447	1,540	3,051	3,309
Dyed Fuel Violations	24	21	3	17	32
Amount of Fraudulent Return Payments Prevented <sup>(i)</sup>	\$ 322,706,020	\$ 146,672,787	\$ 97,431,510	\$ 93,981,538	\$ 1,043,912,047
Tax Returns Reviewed	4,770,866	4,871,086	4,278,440	4,532,626	4,962,179
Cases Investigated by Agents <sup>(i)</sup>	197	128	153	41	82
Auto Crimes Title Fraud Cases Investigated <sup>(ii)</sup>	247	401	548	1,365	704
<b>Salvage Vehicle Inspections</b>					
Inspections Completed State-Wide	23,060	17,271	17,813	20,211	20,054
Percentage of Private Inspector Reports Reviewed	7.34%	8.43%	7.27%	25.30%	15.03%
Percentage of Private Inspector Completed Inspections Visually Inspected/Reviewed	6.26%	8.93%	21.49%	16.51%	12.28%
Percentage of Compliant Contractor Salvage Vehicle Inspectors	98.67%	99.60%	99.51%	98.77%	99.99%

**Note:** <sup>(i)</sup>The large jump is due to the increase in withholding fraud and Identity Theft. <sup>(ii)</sup>The 2021 increase was based on a focus on title crime investigations and cloned vehicles traced by registration information caught by the DRIVES. As well as an increase in agency-assisted investigations.

# Appendix I:

## Tax Compliance

### Tax Compliance Performance Figures

	FY2018	FY2019	FY2020	FY2021	FY2022
Number of Telephone Calls Seeking Assistance in the 11 Regional Offices <sup>(i)(ii)</sup>	143,676	152,457	151,210	136,485	118,157
Number of Walk-in Taxpayers Seeking Assistance in the 11 Regional Offices <sup>(ii)</sup>	21,203	22,455	20,287	5,407	5,351
<b>Audits</b>					
Number of Audits Completed	103,031	113,702	87,850	75,405	118,283
Percentage of Audits Found to be in Compliance	36.00%	42.00%	40.00%	36.00%	26.00%
<b>Average Number of Hours per Audit by Tax Type</b>					
Sales and Use Tax	57	55	58	54	53
Individual Income Tax	1	1	1	1	1
Withholding Tax	2	10	5	9	12
Miscellaneous Taxes including IFTA, IRP, Tobacco, Alcohol, Unclaimed Property	40	45	39	47	44
<b>Auditor Collections</b>					
Total In-State	\$ 134,123,876.00	\$ 118,780,300.59	\$ 67,636,958.59	\$ 169,387,541.01	\$ 98,867,162.72
Total Out-of-State	\$ 102,734,945.00	\$ 151,589,492.60	\$ 83,188,601.74	\$ 164,827,138.63	\$ 94,307,324.04
<b>Revenue Agent Collections</b>					
Total Revenue Agent <sup>(iii)</sup>	\$ 577,124,520.21	\$ 644,513,035.88	\$ 684,210,124.07	\$ 611,943,431.31	\$ 677,372,839.33
<b>Average Collections</b>					
Per In-State Auditor	\$ 2,001,849.00	\$ 1,605,139.20	\$ 966,242.27	\$ 2,385,740.01	\$ 1,647,786.05
Per Out-of-State Auditor	\$ 2,776,620.00	\$ 3,697,304.70	\$ 2,079,715.04	\$ 4,120,678.47	\$ 2,357,683.10
Per Field Revenue Agent	\$ 3,497,724.36	\$ 5,370,941.97	\$ 4,791,694.10	\$ 3,537,244.75	\$ 4,031,981.19

**Note:** <sup>(i)</sup> FY2020 includes calls through InContact, where Compliance assisted the Taxpayer Services Division. <sup>(ii)</sup> FY2020 figures are revised to show actual numbers.

# Appendix J: Taxpayer Services and Processing



## Taxpayer Services and Processing Performance Figures

	FY2018	FY2019	FY2020	FY2021	FY2022
<b>Taxpayer Services</b>					
Number of in-bound calls	966,307	876,341	665,747	683,989	572,657
Number of calls answered	614,977	618,283	638,437	595,270	424,702
Percentage of in-bound calls answered	64.00%	70.55%	95.90%	87.02%	78.00%
Percentage of in-bound calls abandoned	36.00%	29.45%	4.10%	12.97%	22.00%
Average call wait time (in seconds)	1,111	1,260	89	823	1,279
Average number of calls answered per customer service representative	13,666	13,616	10,134	9,301	16,335
Number of taxpayer workshops provided	14	15	28	20	26
Total number of taxpayer workshop attendees	236	325	542	516	1,026
<b>Processing Center</b>					
Total returns processed	8,298,369	8,555,671	8,030,005	9,651,630	8,893,753
Total returns processed by tax type - Withholding	1,417,296	1,338,904	1,365,223	1,715,324	1,521,765
Total returns processed by tax type - Corporate	271,304	347,140	337,926	345,513	330,142
Total returns processed by tax type - Sales	1,479,053	1,500,004	1,555,983	1,729,237	1,838,208
Total returns processed by tax type - Individual	4,780,718	5,026,944	4,770,873	5,861,556	5,203,638
Percentage of individual tax returns filed electronically	87.68%	85.32%	90.67%	98.11%	92.08%
Percentage of withholding tax returns filed electronically	92.89%	98.44%	97.51%	97.00%	99.31%
Percentage of corporate tax returns filed electronically	84.40%	77.63%	81.81%	85.46%	87.80%
Percentage of sales tax returns filed electronically	97.15%	99.85%	99.84%	99.94%	99.95%
Percentage of total tax returns filed electronically	89.92%	89.77%	92.46%	97.79%	94.78%
Average time to process a return (days)	34.77	22.86	16.90	7.78	3.00
Average time to process an electronic filing - individual (days)	2.76	4.91	3.75	2.16	2.10
Average time to process a paper return - individual (days)	66.78	40.81	30.06	13.41	12.34

# Appendix K:

## Tax Credit Summaries

**Note:** A return is required to be filed electronically if the return generates, allocates, claims, utilizes, or includes in any manner a Series 100 credit.

**Qualified Subchapter S Subsidiary (QSSS) Credit Instructions.** In addition to filing the net worth tax return, the QSSS should complete Schedule 10 if the QSSS generates credits or has credits assigned, allocated, or transferred to it. Also, Schedule 11 should be used to transfer the credit to the parent S Corporation and Schedule 12 should be completed if applicable. This is necessary so that the returns can be processed and the credits flow to the proper taxpayer.

**Disregarded Single Member LLC Credit Instructions.** If the taxpayer owns or is owned by a disregarded single member LLC, the single member LLC should be disregarded for filing purposes. All credits should be claimed on the owner's return. All tax credit forms should be filed in the name of the single member LLC but included with the owner's return. This is necessary so that the returns can be processed and the credits flow to the proper taxpayer.

## Series 100 Credits

**102 Employer’s Credit for Approved Employee Retraining.** The retraining tax credit allows employers to claim certain costs of retraining employees to use new equipment new technology, or new operating systems. For tax years beginning on or after January 1, 2009, approved retraining shall not include any retraining on commercially, mass produced software packages for word processing, database management, presentations, spreadsheets, e-mail, personal information management, or computer operating systems except a retraining tax credit shall be allowable for those providing support or training on such software. The credit is calculated at 50% of the direct costs of retraining full-time employees, up to \$500 per employee per approved retraining program per year. For tax years beginning on or after January 1, 2009, there is a cap of \$1,250 per year per full-time employee who has successfully completed more than one approved retraining program. The credit may be utilized up to 50% of the taxpayer’s total state income tax liability for a tax year. For tax years beginning on or after January 1, 2009, the credit must be claimed within 1 year instead of the normal 3 year statute of limitation period. Credits claimed but not used may be carried forward for 10 years. For a copy of the Retraining Tax Credit Procedures Guide, contact the Technical College System of Georgia. This credit should be claimed on Form IT-RC, with Program Completion forms signed by Technical College System of Georgia personnel attached. For more information, refer to O.C.G.A. §48-7-40.5.

**103 Employer’s Jobs Tax Credit.** This credit provides for a statewide job tax credit for any business or headquarters of any such business engaged in manufacturing, warehousing and distribution, processing, telecommunications, broadcasting, tourism or research and development industries, but does not include retail businesses. If other requirements are met, job tax credits are available to businesses of any nature, including retail businesses, in counties recognized and designated as the 40 least developed counties.

Tier Designation	County Rankings	New Jobs Created	Credit Amount
Tier 1	1 through 71	5 or more*	\$3,500
Tier 2	72 through 106	10 or more	\$2,500
Tier 3	107 through 141	15 or more	\$1,250
Tier 4	142 through 159	25 or more	\$750

Credits similar to the credits available in Tier 1 counties are potentially available to companies in certain less developed census tracts in the metropolitan areas of the state. Note that the average wage for each new job must be above the average wage of the county that has the lowest average wage of any county in the state. Also employers must make health insurance available to employees filling the new full-time jobs, Employers are not, however, required to pay all or part of the cost of such insurance unless this benefit is provided to existing employees. For taxpayers that initially claimed this credit for any taxable year beginning before January 1, 2009, credits are allowed for new full-time employee jobs for five years in years two through six after the creation of the jobs. In Tier 1 and Tier 2 counties, the total credit amount may offset up

to 100% of a taxpayer's state income tax liability for a taxable year. In Tier 3 and Tier 4 counties, the total credit amount may offset up to 50% of a taxpayer's state income tax liability for a taxable year. In Tier 1 counties and less developed census tracts only, credits may also be taken against a company's income tax withholding. To claim the credit against withholding, a business must file Form IT-WH as provided in the job tax credit regulation or as instructed by the Commissioner. A credit claimed but not used in any taxable year may be carried forward for 10 years from the close of the taxable year in which the qualified jobs were established. The measurement of the new full-time jobs and maintained jobs is based on average monthly employment. Georgia counties are re-ranked annually based on updated statistics. This credit should be claimed on Form IT-CA. An additional \$500 per job is allowed for a business locating within a county that belongs to a Joint Development Authority per O.C.G.A. §36-62-5.1. For taxpayers that create a new year one under DCA regulations for any taxable year beginning on or after January 1, 2009 the following apply:

1. The definition of a business enterprise now also includes a business or headquarters of a business that provides services for the elderly and persons with disabilities (only for the jobs credit provided pursuant to O.C.G.A. 48-7-40).
2. The credit may be claimed beginning with the year the job is created as opposed to the year after the job is created.
3. The credit may be claimed against withholding tax for a business enterprise engaged in a competitive project (as certified by the Department of Economic Development) which is located in a tier 2, 3, or 4 county.
4. The additional new full-time jobs created in the 4 years after the initial year shall be eligible for the credit.
5. The credit must be claimed within 1 year instead of the normal 3 year statute of limitation period.

\*For a business enterprise that creates a new year one under DCA regulations for any taxable year beginning on or after January 1, 2012, in tier 1 counties, the business enterprise must increase employment by 2 or more new full-time jobs for the taxable year to be eligible for the credit. See the Job Tax Credit law (O.C.G.A. 48-7-40 and 48-7-40.1) and regulations for further information or refer to the Department of Community Affairs website.

For taxable years beginning in 2020 and 2021, taxpayers that claimed the Jobs tax credit in a taxable year beginning on or after January 1, 2019 and before December 31, 2019, have the option to utilize the number of new full-time jobs that the taxpayer claimed in the taxable year beginning on or after January 1, 2019 and before December 31, 2019; or calculate the number of new full-time jobs based on the number of full-time jobs created and maintained in that respective tax year.

**104 Employer's Credit for Purchasing Child Care Property.** Employers who purchase qualified child care property will receive a credit totaling 100% of the cost of such property. The credit is claimed at the rate of 10% a year for 10 years. Any unused credit may be carried forward for three years and the credit is limited to 50% of the employer's Georgia income tax liability for the tax year. Recapture provisions apply if the property is transferred or committed to a use other than child care within 14 years after the property is placed in service. This credit should be claimed on Form IT-CCC100. For more information, refer to O.C.G.A. §48-7-40.6.

**105 Employer’s Credit for Providing or Sponsoring Child Care for Employees.** Employers who provide or sponsor child care for employees are eligible for a tax credit of up to 75% of the employers’ direct costs. The credit may not exceed 50% of the taxpayer’s total state income tax liability for the taxable year. Any credit claimed but not used in any taxable year may be carried forward for five years from the close of the taxable year in which the cost of the operation was incurred. This credit should be claimed on Form IT-CCC75. For more information, refer to O.C.G.A. §48-7-40.6.

**106 Manufacturer’s Investment Tax Credit. Based on the same Tier Ranking as the Job Tax Credit program.** It allows taxpayer that has operated an existing manufacturing or telecommunications facility in the state for the previous three years to obtain a credit against income tax liability. The credit is calculated on expenses directly related to manufacturing or to providing telecommunications services. Taxpayers must apply (use Form IT-APP) and receive approval before claiming the credit on the appropriate tax return. A taxpayer may not claim the job tax credit or the optional investment tax credit when claiming this credit for the same project. Companies must invest a minimum of \$50,000 per project/location during the tax year in order to claim the credit.

Tier Location	Tax Credit	Credit for Recycling, Pollution Control or Defense ConversionActivities
Tier 1	5%	8%
Tier 2	3%	5%
Tier 3 or 4	1%	3%

For a taxpayer with a manufacturing or telecommunications facility in a rural county located in a tier 1 county or tier 2 county that has purchased or acquired qualified investment property in a taxable year beginning on or after January 1, 2020 (which is then claimed on an income tax return in the taxable year after the purchased or acquired taxable year), the excess investment tax credit may be used to offset withholding as provided in the investment tax credit regulation. The taxpayer must receive pre-approval as provided in DOR’s regulation to use the excess credit against withholding. A taxpayer that has investment tax credit carry-forward for qualified investment property that was purchased or acquired in a taxable year beginning before January 1, 2020, may request pre-approval to use such investment tax credit carry-forward against withholding tax if certain requirements are met; this provision is repealed on December 31, 2024. The taxpayer must receive pre-approval as provided in DOR’s regulation to use the credit carry forward against withholding. The total amount of tax credits pre-approved to be used against withholding tax for taxpayers in rural counties located in tier 1 and tier 2 counties and for taxpayers to use investment tax credit carry forward against withholding together shall not exceed \$1 million per taxpayer per calendar year and \$10 million for all taxpayers per calendar year.

This credit should be claimed on Form IT-IC and accompanied by the approved Form IT-APP. For more information, refer to O.C.G.A. §48-7-40.2, 40.3, and 40.4.

**107 Optional Investment Tax Credit.** Taxpayers qualifying for the investment tax credit may choose an optional investment tax credit with the following threshold criteria:

Designated Area	Minimum Investment	Tax Credit
Tier 1	\$ 5 Million	10%
Tier 2	\$10 Million	8%
Tier 3 or 4	\$20 Million	6%

Taxpayers must apply (use Form OIT-APP) and receive approval before they claim the credit on their returns. The credit may be claimed for 10 years, provided the qualifying property remains in service throughout that period. A taxpayer must choose either the regular or optional investment tax credit. Once this election is made, it is irrevocable. The optional investment tax credit is calculated based upon a three-year tax liability average. The annual credits are then determined using this base year average. The credit available to the taxpayer in any given year is the lesser of the following amounts:

1. 90% of the excess of the tax of the applicable year determined without regard to any credits over the base year average; or
2. The excess of the aggregate amount of the credit allowed over the sum of the amounts of credit already used in the years following the base year.

The credit must be claimed on Form IT-OIC. For more information, refer to O.C.G.A. §48-7-40.7, 40.8, and 40.9.

**108 Qualified Transportation Credit.** This is a credit of \$25 per employee for any “qualified transportation fringe benefit” provided by an employer to an employee as described in Section 132(f) of the IRC of 1986. For more information, refer to O.C.G.A. §48-7-29.3. This credit was repealed on December 31, 2018 so only carryover can be used.

**109 Low Income Housing Credit.** This is a credit against Georgia income taxes for taxpayers owning developments receiving the federal Low-Income Housing Tax Credit that are placed in service on or after January 1, 2001. Credit must be claimed on Form IT-HC and accompanied with Federal Form K-1 from the providing entity and a schedule of the building allocation. For more information, refer to O.C.G.A. §48-7-29.6.

**110 Business Enterprise Vehicle Credit.** This credit is for a business enterprise for the purchase of a motor vehicle used exclusively to provide transportation for employees. In order to qualify, a business enterprise must certify that each vehicle carries an average daily ridership of not less than four employees for an entire taxable year. This credit cannot be claimed if the low and zero emission vehicle credit was claimed at the time the vehicle was purchased. For more information, refer to O.C.G.A. §48-7-40.22.

**112 Research Tax Credit.** A tax credit is allowed for research expenses for research conducted within Georgia for any business or headquarters of any such business engaged in manufacturing, warehousing, and distribution, processing, telecommunications, tourism, broadcasting or research and development industries. The credit shall be 10% of the additional research expense over the “base amount,” provided that the business enterprise for the same taxable year claims

and is allowed a research credit under Section 41 of the Internal Revenue Code of 1986. For tax years beginning on or after January 1, 2009, the base amount calculation is based on Georgia gross receipts instead of Georgia taxable net income. (Note that for tax years beginning before January 1, 2009, the base amount must contain positive Georgia taxable net income for all years.) The credit may not exceed 50% of the business' Georgia net income tax liability after all other credits have been applied in any one year. Any unused credit may be carried forward 10 years. Excess research tax credit earned in taxable years beginning on or after January 1, 2012, may be used to offset withholding as provided in the research tax credit regulation. This credit should be claimed on Form IT-RD. For more information, refer to O.C.G.A. §48-7-40.12.

**113 Headquarters Tax Credit.** Companies establishing their headquarters or relocating their headquarters to Georgia prior to January 1, 2009 may be entitled to a tax credit if the following criteria are met: 1) At least fifty (50) headquarters jobs are created; and 2) within one year of the first hire, \$1 million is spent in construction, renovation, leasing, or other cost related to such establishment or reallocation. Headquarters is defined as the principal central administrative offices of a company or a subsidiary of the company. The credit is available for establishing new full-time jobs. To qualify, each job must pay a salary which is a stated percentage of the average county wage where the job is located: Tier 1 counties at least 100%; Tier 2 counties at least 105%; Tier 3 counties at least 110%; and Tier 4 counties at least 115%. The company has the ability to claim the credit in years one through five for jobs created in year one and may continue to claim newly created jobs through year seven and claim the credit on each of those jobs for five years. The credit is equal to \$2,500 annually per new full-time job meeting the wage requirement or \$5,000 if the average wage of all new qualifying fulltime jobs is 200% or more of the average county wage where new jobs are located. The credit may be used to offset 100 percent of the taxpayers Georgia income tax liability in the taxable year. Where the amount of such credit exceeds the taxpayer's tax liability in a taxable year, the excess may be taken as a credit against such taxpayer's quarterly or monthly withholding tax. To claim the credit against withholding, a business must file Form IT-WH as provided in the headquarters tax credit regulation or as instructed by the Commissioner. This credit should be applied for and claimed on Form IT-HQ. For more information, refer to O.C.G.A. §48-7-40.17.

**114 Port Activity Tax Credit (Use 114J for Port Activity Job Tax Credit and 114M for Port Activity Investment Tax Credit).** For taxable years beginning before January 1, 2010, businesses or the headquarters of any such businesses engaged in manufacturing, warehousing and distribution, processing, telecommunications, broadcasting, tourism, or research and development that have increased shipments out of Georgia ports during the previous 12-month period by more than 10% over their 1997 base year port traffic, or by more than 10% over 75 net tons five containers or ten 20- foot equivalent units (TEU's) during the previous 12-month period are qualified for increased job tax credits or investment tax credits. NOTE: Base year port traffic must be at least 75 net tons, five containers, or 10 TEU's. If not, the percentage increase in port traffic will be calculated using 75 net tons, five containers, or 10 TEU's as the base. Companies must meet Business Expansion and Support Act (BEST) criteria for the county in which they are located. The tax credit amounts are as follows for all Tiers: An additional job tax credit of \$1,250 per job; investment tax credit of 5%; or optional investment tax credit of 10%. Companies that create 400 or more new jobs, invest \$20 million or more in new and expanded facilities, and increase their port traffic by more than 20% above their base year port traffic may

take both job tax credits and investment tax credits. The credit is claimed by filing the appropriate form for the applicable credit (job tax: Form IT-CA; investment tax: Form IT-IC or optional: Form IT-OIC) with the tax return and providing a statement with port numbers to verify the increase in port traffic. For more information, refer to O.C.G.A. §48-7-40.15. For tax years beginning on or after January 1, 2010, the following changes apply:

1. “Base year port traffic” means the amount of imports and exports during the second preceding 12 month period. For example, if the taxpayer is trying to claim the credit for 2010, they would compare 2009 to 2008 and if the increase is more than 10% they would qualify. NOTE: Base year port traffic must be at least 75 net tons, five containers, or 10 TEU’s. If not, the percentage increase in port traffic will be calculated using 75 net tons, five containers, or 10 TEU’s as the base.
2. “Port traffic” means the amount of imports and exports.

**115 Bank Tax Credit.** All financial institutions that conduct business or own property in Georgia are required to file a Georgia Financial Institutions Business Occupation Tax Return, Form 900. Effective on or after January 1, 2001, a depository financial institution with a Sub S election can pass through the credit to its shareholders on a pro rata basis. For more information, refer to O.C.G.A. §48-7-29.7.

**116 Low Emission Vehicle Credit.** This is a credit, the lesser of 10% of the cost of the vehicle or \$2,500, for the purchase or lease of a new low emission vehicle. Also, there is a credit for the conversion of a standard vehicle to a low emission vehicle which is equal to 10% of the cost of conversion, not to exceed \$2,500 per converted vehicle. Certification approved by the Environmental Protection Division of the Department of Natural Resources must be included with the return for any credit claimed under this provision. A statement from the vehicle manufacturer is not acceptable. A low emission vehicle is defined as an “alternative fuel” vehicle and does not include any gasoline powered vehicles (i.e. hybrids). A “low speed vehicle” does not qualify for this credit. For more information, refer to O.C.G.A. §48-7- 40.16. The low emission vehicle tax credit was repealed and cannot be claimed for vehicles purchased or leased on or after July 1, 2015.

**117 Zero Emission Vehicle Credit.** This is a credit, the lesser of 20% of the cost of the vehicle or \$5,000, for the purchase or lease of a new zero emission vehicle. Also there is a credit for the conversion of a standard vehicle to a zero emission vehicle which is equal to 10% of the cost of conversion, not to exceed \$2,500 per converted vehicle. Certification approved by the Environmental Protection Division of the Department of Natural Resources must be included with the return for any credit claimed under this provision. A statement from the vehicle manufacturer is not acceptable. A zero emission vehicle is a motor vehicle which has zero tailpipe and evaporative emissions as defined under rules and regulations of the Board of Natural Resources and includes an electric vehicle whose drive train is powered solely by electricity, provided the electricity is not generated by an on-board combustion device. A “low speed vehicle” does not qualify for this credit. For more information, refer to O.C.G.A. §48-7- 40.16. The zero emission vehicle tax credit was repealed and cannot be claimed for vehicles purchased or leased on or after July 1, 2015.

**118 New Facilities Jobs Credit.** For business enterprises who first qualified in a taxable year beginning before January 1, 2009, \$450 million in qualified investment property must be

purchased for the project within a six-year period. The manufacturer must also create at a minimum 1,800 new jobs within a six-year period and can receive credit for up to a maximum of 3,300 jobs. For business enterprises who first qualify in a taxable year beginning on or after January 1, 2009; the definition of business enterprise is any enterprise or organization which is registered and authorized to use the federal employment verification system known as “E-Verify” or any successor federal employment verification system and is engaged in or carrying on any business activities within this state. Retail businesses are not included in the definition of a business enterprise. The business enterprise must meet the job creation requirement and either the qualified investment requirement, \$450 million qualified investment property, or the payroll requirement, \$150 million in total annual of Georgia W-2 reported payroll within the six-year period. For tax years beginning on or after January 1, 2012, the job creation requirement is extended if certain amounts of qualified investment property are purchased. After an affirmative review of their application by a panel, the business enterprise is rewarded with the new facilities job tax credit. The credit is \$5,250 per job created. The credit offsets income tax liability and any excess credit may be used to offset withholding taxes. There is a 10-year carry-forward of any unused tax credit. For more information, refer to O.C.G.A. §48-7-40.24.

**119 Electric Vehicle Charger Credit.** This is a credit for a business enterprise for the purchase of an electric vehicle charger located in the State of Georgia. The credit is the lesser of 10% of the cost of the charger or \$2,500. For more information refer to O.C.G.A. § 48-7-40.16.

**120 New Manufacturing Facilities Property Credit.** This is an incentive for a manufacturer who has operated a manufacturing facility in this state for at least 3 years and who spends \$800 million on a new manufacturing facility in this state. There is also the requirement that the number of full-time employees equal or exceed 1,800. However, these jobs do not have to be new jobs to Georgia. An application is filed which a panel must approve. The benefit awarded to a manufacturer is a credit against taxes equal to 6 percent of the cost of all qualified investment property purchased or acquired. The total credit allowed is \$50 million. The credit offsets income tax liability and any excess may be used to offset withholding taxes. There is a 15-year carry forward of any unused tax credit. There are different provisions for certain high-impact aerospace defense projects. For more information, refer to O.C.G.A. §48-7-40.25.

**121 Historic Rehabilitation Credit For Historic Homes.** A credit will be available for the certified rehabilitation of a historic home. Standards set by the Department of Community Affairs must be met. For taxable years beginning on or after January 1, 2009, a credit not to exceed \$100,000 for a historic home will be available. 2022 is the last year of the credit and historic homes completed on or after January 1, 2022 require pre-approval. For more information, refer to O.C.G.A. §48- 7-29.8 and the regulation or the Department of Community Affairs website.

**122 Film Tax Credit** (use code 133 if the credit is for a Qualified Interactive Entertainment Production Company). Production companies which have at least \$500,000 of qualified expenditures in a state certified production may claim this credit. Certification must be approved through the Georgia Department of Economic Development (GDEcD). The credit is equal to 20 percent of the base investment in the state, with an additional 10 percent for including a qualified Georgia promotion in the state certified production. There are special calculation provisions for production companies whose average annual total production expenditures in this state exceeded \$30 million for 2002, 2003 and 2004. This credit may be claimed against 100 percent of the production company’s income tax liability, while any excess

may be used to offset the production company's withholding taxes. To claim the credit against withholding, the production company must file Form IT-WH as provided in the film tax credit regulation or as instructed by the Commissioner. The production company also has the option of selling the tax credit to a Georgia taxpayer. For projects certified by GDEcD on or after January 1, 2021, that exceed \$2.5 million in credit, the production company must apply and receive an audit under O.C.G.A. § 48-7-40.26 and Revenue Regulation 560-7-8-.45 before the credit is claimed or utilized in any manner. For projects certified by GDEcD on or after January 1, 2022 that exceed \$1.25 million in credit, the production company must apply and receive an audit under O.C.G.A. § 48-7-40.26 and Revenue Regulation 560-7-8-.45 before the credit is utilized in any manner. For projects certified by GDEcD on or after January 1, 2023, the production company must apply and receive an audit under O.C.G.A. § 48-7-40.26 and Revenue Regulation 560-7-8-.45 before the credit is claimed or utilized in any manner. For more information, refer to O.C.G.A. §48-7-40.26.

**124 Land Conservation Credit.** This provides for an income tax credit for the qualified donation of real property that qualifies as conservation land. Property donated to increase building density levels or property that will be used, or is associated with the playing of golf shall not be eligible. Taxpayers will be able to claim a credit against their state income tax liability not exceeding 25 percent of the fair market value of the property, or 25 percent of the difference between the fair market value and the amount paid to the donor if the donation is effected by a sale for less than fair market value, up to a maximum credit of \$250,000 per individual, and \$500,000 per corporation, and \$500,000 per partnership. However, the partners of the partnership are subject to the per individual and per corporation limits. The amount of the credit used in any one year may not exceed the taxpayer's income tax liability for that taxable year. Any unused portion of the credit may be carried forward for ten succeeding years. The Department of Natural Resources will certify that such donated property is suitable for conservation purposes. Please note that the Department of Natural Resources cannot accept new applications after December 31, 2021. A copy of this certificate must be filed with the taxpayer's tax return in order to claim the credit. This credit should be claimed on Form IT-CONSV. The taxpayer beginning January 1, 2012, has the option of selling the credit to a Georgia taxpayer. For more information, refer to O.C.G.A. §48-7-29.12 and Regulation 560-7-8-.50. For donations in taxable years beginning on or after January 1, 2013, to claim the credit Form IT-CONSV, the DNR certification, the State Property Commission's determination, and the appraisal must be attached to the income tax return; and the taxpayer must add back to Georgia taxable income the amount of any federal charitable contribution related to the Georgia conservation credit. For donations made on or after January 1, 2016, the aggregate amount of tax credits shall not exceed \$30 million per calendar year and the taxpayer must request pre-approval.

**125 Qualified Education Expense Credit.** This provides a tax credit for qualified educational expenses. The credit is allowed on a first-come, first-served basis. The aggregate amount of the tax credit allowed to all taxpayers cannot exceed \$100 million per tax year. The taxpayer must add back to Georgia taxable income that part of any federal charitable contribution deduction taken on a federal return for which a credit is allowed. Taxpayers must request pre-approval to claim this credit on Form IT-QEE-TP1. For more information, refer to O.C.G.A. §48-7-29.16 and Revenue Regulation 560-7-8-.47.

**126 Seed-Capital Fund Credit.** This provides tax credits for certain qualified investments made on or after July 1, 2008. For more information, refer to O.C.G.A. §48-7-40.27 and §48-7-40.28.

**128 Wood Residuals Credit.** This provides a tax credit for transporting or diverting wood residuals to a renewable biomass qualified facility on or after July 1, 2008. The aggregate amount of tax credits allowed for both the clean energy property tax credit and the wood residuals tax credit is \$2.5 million for calendar years 2008, 2009, 2010, 2011; and \$5 million for calendar years 2012, 2013, and 2014. Taxpayers must request pre-approval to claim this credit on Form IT-WR-AP. For more information, refer to O.C.G.A. § 48-7-29.14.

**129 Qualified Health Insurance Expense Credit.** Effective for taxable years beginning on or after January 1, 2009, an employer (but only an employer who employs 50 or fewer persons either directly or whose compensation is reported on Form 1099) is allowed a tax credit for qualified health insurance expenses in the amount of \$250.00 for each employee enrolled for twelve consecutive months in a qualified health insurance plan. Qualified health insurance means a high deductible health plan as defined by Section 223 of the Internal Revenue Code. The qualified health insurance must be made available to all employees and compensated individuals of the employer pursuant to the applicable provisions of Section 125 of the Internal Revenue Code. The total amount of the tax credit for a taxable year cannot exceed the employer's income tax liability. The qualified health insurance premium expense must equal at least \$250 annually.

**130 Quality Jobs Credit.** For tax years beginning on or after January 1, 2009, a taxpayer creating at least 50 "new quality jobs" may be entitled to a credit provided certain conditions are met. A "new quality job" means a job that: 1) is located in this state; 2) has a regular work week of 30 hours or more; 3) is not a job that is or was already located in Georgia regardless of which taxpayer the individual performed services for; 4) which pays at or above 110 percent of the average wage of the county in which it is located; and 5) for a taxpayer that initially claimed the credit in a taxable year beginning before January 1, 2012, the job has no predetermined end date. The credit amount varies depending upon the pay of the new quality jobs. The credit must be claimed within 1 year instead of the normal 3 year statute of limitation period. The taxpayer may claim the credit in years one through five for new quality jobs created in year one and may continue to claim newly created new quality jobs through year seven and claim the credit on each of those new quality jobs for five years. The credit may be used to offset 100 percent of the taxpayers Georgia income tax liability in the taxable year. Where the amount of such credit exceeds the taxpayer's tax liability in a taxable year, the excess may be taken as a credit against such taxpayer's quarterly or monthly withholding tax. To claim the credit against withholding, a taxpayer must file Form IT-WH as provided in the quality jobs tax credit regulation or as instructed by the Commissioner. For a taxpayer that initially qualifies to claim the credit in a taxable year beginning on or after January 1, 2016, the term "taxpayer" means any person required by law to file a return or to pay taxes, except that any taxpayer may elect to consider the jobs within its disregarded entities, as defined in the Internal Revenue Code, for purposes of calculating the number of new quality jobs created by the taxpayer. Such election shall be irrevocable and must be made on the initial qualifying return (on Form IT-QJ) or within one year of the earlier of the date the initial qualifying return was filed or the date such return was due, including extensions. In the event such election is made, such disregarded entities shall not be separately eligible for the credit. Also, if the first date on which the taxpayer, pursuant to the

provisions of Code Section 48-7-101, withhold wages for employees in this state occurs in a taxable year beginning on or after January 1, 2017, the taxpayer has two years to employ at least 50 persons in new quality jobs in this state instead of the prior one year period. In 2017, the statute was changed to provide that only a taxpayer that completes the creation of a qualified project in a taxable year beginning on or after January 1, 2017 is eligible to begin a subsequent seven-year job creation period. For a taxpayer that initially qualifies to claim the credit in a tax year beginning on or after January 1, 2020, the 50 new quality jobs requirement is reduced if the jobs are located in a rural county as defined in the statute. For taxable years beginning in 2020 and 2021, taxpayers that claimed the quality jobs tax credit in a taxable year beginning on or after January 1, 2019 and before December 31, 2019, have the option to utilize the number of new quality jobs that the taxpayer claimed in the taxable year beginning on or after January 1, 2019 and before December 31, 2019; or calculate the number of new quality jobs based on the number of new quality jobs created and maintained in that respective tax year. For more information, refer to O.C.G.A. § 48-7-40.17.

**131 Alternate Port Activity Tax Credit.** O.C.G.A. § 48-7-40.15A provides an alternate port tax credit. The definitions of “base year port traffic” and “port traffic” include imports and exports of product. It allows the credit to any business enterprise located in a tier two or three county established pursuant to O.C.G.A. § 48-7-40 and in a less developed area established pursuant to O.C.G.A. § 48-7-40.1 and which qualifies and receives the tax credit under O.C.G.A. § 48-7-40.1 and which:

1. Consists of a distribution facility of greater than 650,000 square feet in operation in this state prior to December 31, 2008;
2. Distributes product to retail stores owned by the same legal entity or its subsidiaries as such distribution facility; and
3. Has a minimum of 8 retail stores in this state in the first year of operations. The business enterprise shall not be authorized to claim both this credit and the port credit provided in O.C.G.A. § 48-7-40.15, unless such business enterprise has increased its port traffic of products during the previous twelve month period by more than 20 percent above its base year port traffic, and also has increased employment by 400 or more no sooner than January 1, 1998. The tax credit, in addition to the tax credit under O.C.G.A. § 48-7-40, shall be limited to an amount not greater than 50 percent of the taxpayer’s state income tax liability which is attributable to income derived from operations in this state for that taxable year. No credit may be claimed and allowed under this code section for any jobs created on or after January 1, 2015.

**132 Qualified Investor Tax Credit.** This provides a 35% credit for amounts invested in a registered qualified business. The aggregate amount of credit allowed an individual person for one or more qualified investments in a single taxable year, whether made directly or by a pass-through entity and allocated to such individual, shall not exceed \$50,000.00. The credit is available for investments made in 2011, 2012, 2013, 2014, 2015, 2016, 2017, and 2018. The credit is claimed 2 years later, in 2013, 2014, 2015, 2016, 2017, 2018, 2019, and 2020 respectively. The aggregate amount of tax credits allowed is \$10 million for investments made in calendar years 2011, 2012, and 2013; and \$5 million for investments made in calendar years 2014, 2015, 2016, 2017, and 2018. The taxpayer must get approval as provided in O.C.G.A. § 48-

7-40.30 before claiming the credit. This became effective January 1, 2011. See Code Section 48-7-40.30 and Regulation 560-7-8-.52 for more information.

**133 Film Tax Credit for A Qualified Interactive Entertainment Production Company.** For taxable years beginning during 2013 the aggregate amount of film tax credits allowed for qualified interactive entertainment production companies and their affiliates which are qualified interactive entertainment production companies shall not exceed \$25 million. Such cap for taxable years beginning in 2014 and later is \$12.5 million for each year. The maximum credit for any qualified interactive entertainment production company and its affiliates which are qualified interactive entertainment production companies is \$5 million for taxable years beginning in 2013, \$1.5 million for taxable years beginning in 2014 and later. For taxable years beginning in 2014 through 2017 no qualified interactive entertainment production company shall be allowed to claim an amount of tax credits for any single year in excess of its total aggregate payroll expended to employees working within Georgia for the calendar year directly preceding the start of the year the qualified interactive entertainment production company claims the film tax credit. For taxable years beginning in 2018 and later, no qualified interactive entertainment production company shall be allowed to claim an amount of tax credits for any single year in excess of its total aggregate payroll expended to employees working within Georgia for the taxable year the qualified interactive entertainment production company claims the film tax credit. The amount in excess of these limits is not eligible for carry-forward to the succeeding years' tax liability, nor shall such excess amount be eligible for use against the qualified interactive entertainment production company's quarterly or monthly payment under Code Section 48-7-103, nor shall such excess amount be assigned, sold, or transferred to any other taxpayer. For taxable years beginning in 2014 through 2017 before the Department of Economic Development issues its approval to the qualified interactive entertainment production company for the qualified production activities related to interactive entertainment, the qualified interactive entertainment production company must certify to the Department of Revenue that it maintains a business location physically located in Georgia and that it had expended a total aggregate payroll of \$500,000.00 or more for employees working within Georgia during the calendar year directly preceding the start of the taxable year of the qualified interactive entertainment production company. For taxable years beginning in 2018 and later before the Department of Economic Development issues its approval to the qualified interactive entertainment production company for the qualified production activities related to interactive entertainment, the qualified interactive entertainment production company must certify to the Department of Revenue that it maintains a business location physically located in Georgia and that it had expended or intends to expend a total aggregate payroll of \$250,000.00 or more for employees working within Georgia during the taxable year the qualified interactive entertainment production company claims the credit; if these requirements are met the Department of Revenue will issue a certification. For the taxable years beginning in 2013, 2014 and 2015, the credits are allowed on a first-come first-served basis based on the date the film tax credits are claimed. For taxable years beginning in 2016 and later, the qualified interactive entertainment production company must request pre-approval to claim the credit and must report certain information to the Department. The credit can be sold to a Georgia taxpayer.

**135 Historic Rehabilitation Tax Credit for any Other Certified Structure (not a historic home).** This provides a tax credit for certified rehabilitation of any other certified structure. Standards

set by the Department of Community Affairs must be met. For taxable years beginning on or after January 1, 2017, a taxpayer must receive preapproval as provided in DOR's regulation and the credit can be sold to a Georgia taxpayer as provided in DOR's regulation. 2022 is the last year of the credit. For more information, refer to O.C.G.A. §48-7-29.8 and Revenue Regulation 560-7-8-.56.

**136 Qualified Rural Hospital Organization Expense Tax Credit.** This provides a tax credit for a donation to a Rural Hospital Organization. The credit is allowed on a first-come, first-served basis. The aggregate amount allowed for all taxpayers cannot exceed \$60 million per tax year through 2024. The taxpayer must add back to Georgia taxable income that part of any federal charitable contribution deduction related to the credit. Taxpayers must request pre-approval to claim this credit. For more information, refer to O.C.G.A. § 48-7-29.20 and Revenue Regulation 560-7-8-.57.

**137 Qualified Parolee Jobs Tax Credit.** Effective for taxable years beginning on or after January 1, 2017, an employer that employs a qualified parolee before January 1, 2020 in a full-time job may claim this credit if certain requirements are satisfied. This credit must be claimed on Form IT-QPJ. For more information, refer to O.C.G.A. § 48-7-40.31 and Revenue Regulation 560-7-8-.58.

**138 Postproduction Film Tax Credit.** Effective for taxable years beginning on or after January 1, 2018, postproduction companies that have at least \$500,000 in qualified postproduction expenditures may claim this tax credit if they have received pre-approval from the Department. Postproduction companies must request certification and pre-approval electronically from the Department through the Georgia Tax Center. The aggregate amount of tax credits allowed is \$10 million per tax year through 2022; and the maximum credit allowed for any postproduction company and its affiliates that are postproduction companies is \$2 million. Any excess credit may be used to offset the postproduction company's withholding taxes; and the credit may be sold by the postproduction company to a Georgia taxpayer. For more information, refer to O.C.G.A. § 48-7-40.26A and Revenue Regulation 560-7-8-.59.

**139 Small Postproduction Film Tax Credit.** Effective for taxable years beginning on or after January 1, 2018, small postproduction companies that have at least \$100,000 but less than \$500,000 in qualified postproduction expenditures may claim this tax credit if they have received pre-approval from the Department. Small postproduction companies must request certification and pre-approval electronically from the Department through the Georgia Tax Center. The aggregate amount of tax credits allowed is \$1 million per tax year through 2022. Any excess credit may be used to offset the small postproduction company's withholding taxes; and the credit may be sold by the small postproduction company to a Georgia taxpayer. For more information, refer to O.C.G.A. § 48-7-40.26A and Revenue Regulation 560-7-8-.59.

**140 Qualified Education Donation Tax Credit.** Effective for taxable years beginning on or after January 1, 2018, this credit is allowed on a first come first served basis. The aggregate amount of the tax credit allowed to all taxpayers cannot exceed \$5 million per tax year through 2023. The taxpayer must add back to Georgia taxable income that part of any federal charitable contribution deduction taken on a federal return for which a credit is allowed. Taxpayers must request pre-approval electronically from the Department through the Georgia Tax Center. For more information, refer to O.C.G.A. § 48-7-29.21 and Revenue Regulation 560-7-8-.60.

**141 Musical Tax Credit.** Effective for taxable years beginning on or after January 1, 2018, a production company that meets or exceeds \$500,000 in qualified production expenditures in a taxable year for a musical or theatrical performance; or \$250,000 in qualified production expenditures in a taxable year for a recorded musical performance which is incorporated into or synchronized with a movie, television, or interactive entertainment production; or \$100,000 in qualified production expenditures in a taxable year for any other recorded musical performance may claim this tax credit if they have received a pre-certification from the Department of Economic Development and pre-approval from the Department. Production companies must request pre-approval electronically from the Department through the Georgia Tax Center. The aggregate amount of tax credits allowed is: for taxable years beginning on or after January 1, 2018 and before January 1, 2019, \$5 million, and the maximum credit amount allowed for any production company and its affiliates that are production companies shall not exceed \$1 million; for taxable years beginning on or after January 1, 2019 and before January 1, 2020, \$10 million, and the maximum credit amount allowed for any production company and its affiliates that are production companies shall not exceed \$2 million; for taxable years beginning on or after January 1, 2020 and before January 1, 2023, \$15 million, and the maximum credit amount allowed for any production company and its affiliates that are production companies shall not exceed \$3 million. Any excess credit may be used to offset the production company's withholding taxes. For more information, refer to O.C.G.A. § 48-7-40.33 and Revenue Regulation 560-7-8-.61.

**142 Rural Zone Tax Credits.** Effective for taxable years beginning on or after January 1, 2018, certified entities and eligible businesses that have received certification from the Department of Community Affairs may claim this tax credit. Standards set by the Department of Community Affairs must be met. This credit will be repealed on December 31, 2027. For more information, refer to O.C.G.A. § 48-7-40.32 and Revenue Regulation 560-7-8-.62.

**143 Agribusiness and Rural Jobs Tax Credit.** Effective for taxable years beginning on or after January 1, 2018, a rural investor that has made a capital investment in a rural fund and has received certification from the Department of Community Affairs may claim this tax credit. Standards set by the Department of Community Affairs must be met. For more information, refer to O.C.G.A. § 33-1-25 and Revenue Regulation 560-7-8-.63.

**144 Post-Consumer Waste Materials Tax Credit.** Effective for taxable years beginning on or after January 1, 2018, a qualified employer, taxpayer that operates a facility in Georgia that recycles post-consumer waste materials into polyester bulk continuous filament fibers, may claim this tax credit. The credit may be used to offset the qualified employer's withholding taxes. For more information, refer to O.C.G.A. §48-7-40.35.

**145 Timber Tax Credit.** This is a refundable income tax credit for taxpayers that suffered damage due to Hurricane Michael during 2018. Taxpayers must request pre-approval electronically from the Department through the Georgia Tax Center during specific dates. The aggregate amount of tax credits allowed is \$200 million. In the case of a partnership or S Corporation, the owners claim the refundable portion instead of the partnership or S Corporation. The credit can be sold to a Georgia taxpayer as provided in the regulation, the credit is not refundable for the purchaser of the timber tax credit. For more information, refer to O.C.G.A. §48-7-40.36 and Revenue Regulation 560-7-8-.65.

**146 Railroad Track Maintenance Tax Credit.** Effective for taxable years beginning on or after January 1, 2019 and ending on or before December 31, 2026, a Class III railroad must request pre-approval electronically from the Department through the Georgia Tax Center for this credit. The credit can be sold to a Georgia taxpayer as provided in the regulation. For more information, refer to O.C.G.A. § 48-7-40.34 and Revenue Regulation 560-7-8-.64.

**147 Personal Protective Equipment Manufacturer Jobs Tax Credit.** Effective for taxable years beginning on and after January 1, 2020 and if certain requirements are met, a personal protective equipment manufacturer that qualifies for and claims the jobs tax credit under O.C.G.A. §48-7-40 or O.C.G.A. §48-7-40.1, may claim an additional job tax credit of \$1,250 per job for jobs engaged in the qualifying activity of manufacturing personal protective equipment. The credit may be used to offset 100 percent of the taxpayer’s Georgia income tax liability in the taxable year. Where the amount of such credit exceeds the taxpayer’s tax liability in a taxable year, the excess may be taken as a credit against such taxpayer’s quarterly or monthly withholding tax. To claim the credit against withholding, a taxpayer must file Form IT-WH timely. No credit shall be claimed and allowed for jobs created on or after January 1, 2025. No taxpayer shall be eligible for this tax credit for any job for which the taxpayer claims the tax credit provided for under O.C.G.A. § 48-7-40.1B. For more information reference O.C.G.A. § 48-7-40.1A and Revenue Regulation 560-7-8-.66.

**148 Life Sciences Manufacturing Job Tax Credit.** For taxable years beginning on and after January 1, 2021 and if certain requirements are met, a medical equipment and supplies manufacturer or pharmaceutical and medicine manufacturer that qualifies for and claims the jobs tax credit under O.C.G.A. § 48-7-40 or O.C.G.A. § 48-7-40.1 may claim an additional job tax credit of \$1,250 per job for jobs engaged in the qualifying activity of manufacturing medical equipment or supplies or manufacturing pharmaceuticals or medicine. The credit may be used to offset 100 percent of the taxpayer’s Georgia income tax liability in the taxable year. Where the amount of such credit exceeds the taxpayer’s tax liability in a taxable year, the excess may be taken as a credit against such taxpayer’s quarterly or monthly withholding tax. To claim this credit against withholding, a taxpayer must file Form IT-WH timely. No taxpayer shall be eligible for this tax credit for any job for which the taxpayer claims the tax credit provided for under Code Section 48-7-40.1A, or for any job created pursuant to Code Section 48-7-40 or 48-7-40.1 prior to July 1, 2021. For more information reference O.C.G.A. § 48-7-40.1B and Revenue Regulation 560-7-8-.67.

## **Series 200 Individual Credits**

**201 Disabled Person Home Purchase or Retrofit Credit.** O.C.G.A. § 48-7-29.1 provides a disabled person credit equal to the lesser of \$500 per residence or the taxpayer’s income tax liability for the purchase of a new single-family home that contains all of the accessibility features listed below. It also provides a credit equal to the lesser of the cost or \$125 to retrofit an existing single-family home with one or more of these features. The disabled person must be the taxpayer or the taxpayer’s spouse if a joint return is filed. Qualified features are:

- One no-step entrance allowing access into the residence. Interior passage doors providing at least a 32-inch- wide opening.
- Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.

- Light switches and outlets placed in accessible locations.

To qualify for this credit, the disabled person must be permanently disabled and have been issued a permanent parking permit by the Department of Revenue or have been issued a special permanent parking permit by the Department of Revenue. This credit can be carried forward 3 years. For more information, see Regulation 560-7-8-.44.

**202 Child and Dependent Care Expense Credit.** O.C.G.A. §48-7-29.10 provides taxpayers with a credit for qualified child & dependent care expenses. The credit is 30% of the credit claimed and allowed under Internal Revenue Code §21 and claimed by the taxpayer on the taxpayer's Federal income tax return. This credit cannot be carried forward.

**203 Georgia National Guard/Air National Guard Credit.** O.C.G.A. §48-7-29.9 provides a tax credit for Georgia residents who are members of the National Guard or Air National Guard and are on active duty full time in the United States Armed Forces, or active duty training in the United States Armed Forces for a period of more than 90 consecutive days. The credit shall be claimed and allowed in the year in which the majority of such days are served. In the event an equal number of consecutive days are served in two calendar years, then the exclusion shall be claimed and allowed in the year in which the ninetieth day occurs. The credit shall apply with respect to each taxable year in which such member serves for such qualifying period of time. The credit cannot exceed the amount expended for qualified life insurance premiums nor the taxpayer's income tax liability. Qualified life insurance premiums are the premiums paid for insurance coverage through the service member's Group Life Insurance Program administered by the United States Department of Veterans Affairs. Any unused tax credit is allowed to be carried forward to the taxpayer's succeeding year's tax liability.

**204 Qualified Caregiving Expense Credit.** O.C.G.A. §48-7-29.2 provides a qualified caregiving expense credit equal to 10 percent of the cost of qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150. Qualified services include home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and other supplies which have been determined by a physician to be medically necessary. Services must be obtained from an organization or individual not related to the taxpayer or the qualifying family member. The qualifying family member must be at least age 62 or been determined disabled by the Social Security Administration. A qualifying family member includes the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or for which amounts were excluded from Georgia net taxable income. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. For more information, see Regulation 560-7-8-.43.

**206 Disaster Assistance Credit.** O.C.G.A. § 48-7-29.4 provides for a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management and Homeland Security Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. The approval letter from the disaster assistance agency must be enclosed with the

return. The following types of assistance qualify:

- Grants from the Department of Human Services' Individual and Family Grant Program. Grants from GEMA/HS and/or FEMA.
- Loans from the Small Business Administration that are due to disasters declared by the President or Governor.

**207 Rural Physicians Credit.** O.C.G.A. §48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carry-back available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following conditions:

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county prior to that date, a period of at least three years must have elapsed before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county. For taxable years beginning on or after January 1, 2003, a physician qualifies for the credit if they practice in a rural county and reside in a county contiguous to a rural county. A rural county is defined as one with 65 or fewer persons per square mile according to the United States Decennial Census of 1990 or any future such census. For taxable years beginning on or after January 1, 2012, the United States Decennial Census of 2010 is used (see regulation 560-7-8-.20 for transition rules). A listing of rural counties for purposes of the rural physicians credit may be obtained at the following web page: [dor.georgia.gov](http://dor.georgia.gov)
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains 80 or fewer beds. For taxable years beginning on or after January 1, 2003, a rural hospital is defined as an acute-care hospital located in a rural county that contains 100 or fewer beds. For more information, see Regulation 560-7-8-.20.

**208 Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2008 and before January 1, 2021.** O.C.G.A. §48-7-29.15 provides an income tax credit for the adoption of a qualified foster child. The amount of the credit is \$2,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, and ending in the year in which the adopted child attains the age of 18. This credit applies to adoptions occurring in the taxable years beginning on or after January 1, 2008 and before January 1, 2021. Any unused credit can be carried forward until used.

**209 Eligible Single-Family Residence Tax Credit.** O.C.G.A. §48-7-29.17 provides taxpayers a credit for the purchase of an eligible single-family residence located in Georgia. An eligible single-family residence is a single-family structure (including a condominium unit as defined in O.C.G.A. § 44-3-71) that is occupied for residential purposes by a single family, that is:

- a) Any residence (including a new residence, one occupied at the time of sale, or a previously occupied residence) that was for sale prior to May 11, 2009 and that remained for sale after May 11, 2009; or

- b) A residence with respect to which a foreclosure event has taken place and which is owned by the mortgagor or the mortgagor's agent; or
- c) An owner-occupied residence with respect to which the owner's acquisition indebtedness was in default on or before March 1, 2009. Acquisition indebtedness is debt incurred in acquiring, constructing, or substantially improving a qualified residence and which is secured by such residence. Refinanced debt is acquisition debt if at least a portion of such debt refinances the principal amount of existing acquisition indebtedness. A taxpayer is allowed the tax credit for a purchase of one eligible single-family residence made between June 1, 2009 and November 30, 2009. The credit amount is the lesser of 1.2 percent of the purchase price of the eligible single-family residence or \$1,800.00. The amount of the tax credit that may be claimed and allowed in a single tax year cannot exceed the lesser of 1/3 of the credit or the taxpayer's income tax liability. Any unused tax credit can be carried forward but cannot be carried back.

**210 Other States Tax Credit.** Georgia allows a credit for tax paid to another state on income taxable to Georgia and the other state. Use the worksheets in the 511 Instruction Booklet to compute the other state(s) tax credit for full-year and part year residents (nonresidents are not allowed the credit).

**211 Low Income Tax Credit.** You may claim the low income credit if your Federal adjusted gross income is less than \$20,000 and you are not claimed or eligible to be claimed as a dependent on another taxpayer's Federal or Georgia income tax return. Part-year residents may only claim the credit if they were residents at the end of the tax year. Taxpayers filing a separate return for a taxable year in which a joint return could have been filed can only claim the credit that would have been allowed had a joint return been filed. You cannot claim this credit if you are an inmate in a correctional facility. This credit must be claimed on or before the end of the 12th month following the close of the tax year. The credit cannot exceed the taxpayer's income tax liability.

**212 Community Based Faculty Preceptor Tax Credit.** O.C.G.A. §48-7-29.22 provides an income tax credit for a community based faculty preceptor that conducts a preceptorship rotation(s). This tax credit is applicable for taxable years beginning on or after January 1, 2019 and ending on or before December 31, 2023. For a community based faculty preceptor who is a physician as defined in O.C.G.A. §43-34-21, the credit shall accrue on a per preceptorship rotation basis in the amount of \$500 for the first, second, or third preceptorship rotation and \$1,000 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. For a community based faculty preceptor who is an advanced practice registered nurse as defined in O.C.G.A. § 43-26-3 or a physician assistant as defined in O.C.G.A. § 43-34-102, the credit shall accrue on a per preceptorship rotation basis in the amount of \$375 for the first, second, or third preceptorship rotation and \$750 for the fourth, fifth, sixth, seventh, eighth, ninth, or tenth preceptorship rotation completed in one calendar year. An individual shall not accrue credit for more than ten preceptorship rotations in one calendar year. The credit cannot be carried forward and cannot be carried back. Certification from the Area Health Education Centers Program Office at Augusta University must be enclosed with the return.

**213 Adoption of a Foster Child Credit for Adoptions Occurring in Taxable Years Beginning on or After January 1, 2021.** O.C.G.A. § 48-7-29.15 provides an income tax credit for the adoption of a

qualified foster child. This credit applies to adoptions occurring in taxable years beginning on or after January 1, 2021. The amount of the credit is \$6,000 per qualified foster child per taxable year, commencing with the year in which the adoption becomes final, for five taxable years and \$2,000 per qualified foster child per taxable year thereafter, and ending in the year in which the adopted child attains the age of 18. This credit cannot be carried forward.

**NOTE: The credit type code numbers referenced above are subject to change from year to year. Please review the codes carefully to ensure you list the correct code number. For more details about credits and the latest forms, visit our website at: [dor.georgia.gov](http://dor.georgia.gov).**



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1800 CENTURY BOULEVARD, NE  
ATLANTA, GA 30345

